

Food Program

Army Troop Issue Subsistence Activity Operating Policies

Headquarters
Department of the Army
Washington, DC
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SUMMARY of CHANGE

AR 30-18

Army Troop Issue Subsistence Activity Operating Policies

This regulation has been totally rewritten to clarify guidance and simplify instructions. It has been reduced by five chapters and six appendixes. It implements new and/or revised forms, accounting procedures for field and harbor craft issues and eliminates double entry bookkeeping, the Field Ration Issue System, and written designation of receiving personnel.

a. Specifically this regulation--

- o Incorporates procedures for the Army Field Feeding System.
- o Prescribes procedures for issues to harbor craft.
- o Prescribes equipment replacement procedures to include: budget procedures, equipment recording, ordering, receiving and design requirements.
- o Establishes requirements for the Troop Issue Subsistence Activity Equipment Replacement Record.
- o Establishes energy conservation requirements.
- o Details support to contracted dining facilities including procedures for relief of responsibility for subsistence.
- o Provides instruction for the issuance of Unit Basic Loads of operational rations.
- o Prescribes the use of DD form 577 (Signature Card) in Troop Issue Subsistence Activities.
- o Prescribes procedures for the processing of gains and losses in the TISA.
- o Revises and updates numerous forms used in TISA administration.
- o Prescribes procedures for installations and major Army commands to complete DA Form 7169-R (Troop Issue Subsistence Activity Management Report).
- o Introduces receiving subsistence at average weight.
- b. This regulation deletes--
 - o Procedures for the maintenance of the Army Field Ration Issue System.
 - o Detailed instruction for the storage of subsistence found in DOD Manual 4145.19-R and DOD Manual 4145.19.R-1.
 - o Appendix E, Perishable Subsistence Compatibility Groups.
 - o Appendix F, Chill Injuries to Certain Products.
 - o Appendix G, Storage Life of Frozen Subsistence.

- o Appendix H, Chill Storage of Perishable Subsistence.
- o Appendix I, Dry Storage of Semiperishable Subsistence.
- o Sample Program for Surveillance (Class 9) Inspection of Subsistence.
- o Appendix K, Operating Procedures for Self Service Accessory Food and Condiment Centers.
- o The use of DA Form 1687 (Notice of Delegation of Authority-Receipt for Supplies) for ordering and receiving subsistence.

Effective 5 January 1993

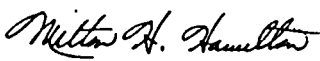
Food Program

Army Troop Issue Subsistence Activity Operating Policies

By Order of the Secretary of the Army:

GORDON R. SULLIVAN
General, United States Army
Chief of Staff

Official:


MILTON H. HAMILTON
Administrative Assistant to the
Secretary of the Army

History. This UPDATE printing publishes a revision of this regulation. This publication has been reorganized to make it compatible with the Army electronic publishing database. No content has been changed.

Summary. This regulation establishes policies and assigns responsibilities for the management of Troop Issue Subsistence Activities. It provides guidance for requisitioning, receiving, storing, issuing and accounting for subsistence in Active Army and Reserve Component troop issue facilities. It provides procedures for maintenance of records and submission of reports and for handling of losses within troop issue facilities. It

further establishes procedures and requirements for subsistence inventories, equipment maintenance, energy conservation and the establishment or disestablishment of troop issue facilities and branch operations.

Applicability. This regulation applies to—
a. Army (Active and Reserve Components) Troop Issue Subsistence Activities worldwide.

b. Class I supply points performing a peacetime troop issue mission.

c. Commissaries performing a troop issue mission.

d. Government owned contractor operated troop issue subsistence activities, to the limits and specifications stated in the applicable contract.

e. All authorized customers of Army TISAs.

Proponent and exception authority.
Not applicable

Army management control process.
This regulation is subject to the requirements of AR 11-2. It contains internal control provisions, but does not contain checklists for conducting internal reviews. These checklists are contained in the DA Cir 11-series.

Supplementation. Supplementation of this regulation and establishment of command

and local forms are prohibited without prior approval HQDA (DALO-TST), WASH DC 20310-0500.

Interim changes. Interim changes to this regulation are not official unless they are authorized by the Administrative Assistant to the Secretary of the Army. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. The proponent agency of this regulation is the Office of the Deputy Chief of Staff for Logistics. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to the Commander, U.S. Army Quartermaster Center and School, ATTN: ATSM-CES-OR, Fort Lee, VA 23801.

Distribution. Distribution of this publication is made in accordance with the requirements on DA Form 12-09-E, block number 3251, for command level A for Active Army, the Army National Guard, and the U.S. Army Reserve.

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*This regulation supersedes AR 30-18, 1 September 1984. It revises DA Form 3295-R, May 1984; DA Form 3295-R, May 1984; DA Form 3980-R, May 1984; DA Form 4170-R, May 1984; March 1984; DA Form 3294-R, May 1984; DA Form 4538-R, May 1984; DA Form 5298-R, May 1984.

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Reproducible Forms

Chapter 1 Introduction

1-1. Purpose

This regulation establishes policies, responsibilities, and procedures for the operation of Army Troop Issue Subsistence Activities (TISA). It provides procedures for requisitioning, receiving, accounting for, issuing, transfers, salvage, disposal and turn-in of subsistence, and for reporting.

1-2. References

Required and related publications are listed in appendix A.

1-3. Explanation of abbreviations and terms

Abbreviations and special terms used in this regulation are explained in the glossary.

1-4. Manual operations

a. Administrative procedures in this regulation are for manual operations. These procedures will be the basis for defining automated procedures and developmental actions.

b. Forms used in TISA operations are standardized and will be prepared as specified in this regulation. Requests to use other than standard forms will be submitted to Commander, U.S. Army Quartermaster Center and School (CDR, USAQMC&S), ATTN: ATSM-CES-O, Fort Lee, VA 23801-5041. Forms designated as "R" will be locally reproduced.

1-5. Automated operations

a. TISA functions are currently being automated as a part of the Army Food Management Information System (AFMIS). Previous automation efforts may be continued in use until receipt of AFMIS.

b. Installations using AFMIS will use instructions contained in the following Automated Data Systems Manuals (ADSM) to perform those functions that are automated.

- (1) AISM 18-L37AJK ATTEM1 (TISA)
- (2) AISM 18-L37AJK ATTEM2 (WAREHOUSE)
- (3) AISM 18-L37AJK ATTEM3 (DINING FACILITY OPERATIONS)
- (4) AISM 18-L37AJK ATTEM4 (INSTALLATION FOOD ADVISOR)

c. Administrative policies contained in this regulation relative to the operation of TISAs, are not waived when using automated systems.

1-6. Proponent and exceptions

a. The proponent for this regulation is the Deputy Chief of Staff for Logistics (DCSLOG). The DCSLOG has the authority to approve exceptions to this regulation. Only exceptions that are consistent with controlling laws and regulations may be approved.

b. Requests for exceptions to requirements of this regulation will be submitted to HQDA, ODCSLOG, ATTN: DALO-TST, WASH DC 20310-0564 through the CDR, USAQMC&S, ATTN: ATSM-CES-OR, Fort Lee, VA 23801-5041. Requests for exceptions must be fully justified. The troop issue subsistence officer (TISO) keeps a separate file of exception approvals to be reviewed in connection with audits, internal reviews, and management assistance visits.

c. All exceptions approved prior to the effective date of this regulation are hereby rescinded.

1-7. Communications

a. Direct communication pertaining to the contents of this regulation is authorized between the CDR, USAQMC&S, and major Army commanders.

b. MACOMs and the Chief, National Guard Bureau (CNGB) may authorize subordinate commands to communicate directly with CDR, USAQMC&S. In addition, direct communication is authorized between active Army or Reserve Component (RC) installations or activities operating a TISA and the CDR, USAQMC&S. The

term RC applies to the U.S. Army Reserve and the Army National Guard throughout this regulation.

1-8. Authority

TISAs are authorized to issue subsistence listed in C 8900-SL to the U.S. Armed Forces. TISAs issue subsistence to active Army or RC appropriated fund activities. TISAs maintain charge sales accounts for nonappropriated fund (NAF) activities. The TISO may also provide charge sale support to other non DOD Federal or State Departments or agencies. TISAs may also provide subsistence support to the Boy Scouts of America enroute to or from world and national jamborees. TISAs are not authorized to sell subsistence to individuals.

1-9. Filing

The filing and disposition of all documents maintained in TISAs will be in accordance with AR 25-400-2.

Chapter 2 Responsibilities

2-1. The Deputy Chief of Staff for Logistics (DCSLOG)

The DCSLOG has Army staff responsibility for providing regulatory and policy guidance for TISAs worldwide. The DCSLOG will—

- a.* Develop plans, policies, programs, doctrine, and standards for management.
- b.* Coordinate TISA matters with the office of the Secretary of Defense, other military services and private industry.

2-2. The Surgeon General (TSG)

TSG has the responsibility for providing regulatory and policy guidance for surveillance, inspection, and sanitation standards for subsistence.

2-3. Commander, U.S. Army Quartermaster Center and School (CDR, USAQMC&S)

The CDR, USAQMC&S will—

- a.* Provide procedures or guidelines for the establishment, operation, continuance, and disestablishment of Army TISAs.
- b.* Recommend changes in TISA programs and systems and develops detailed procedures to implement policies and programs.
- c.* Provide technical advice and assistance on the functions and operations of TISAs and on the preparation of doctrine, training curricula, training policies, and other publications concerning Army TISAs.
- d.* Review and validate TISA new construction and modernization projects contained in the annual Military Construction Appropriation (MCA) construction programs and submits projects with required documentation to the DOD food service facility and equipment planning board.
- e.* Assist in the planning, review, and justification of programs for minor construction, maintenance operations, space allocations, functional equipment layouts and criteria and operational characteristics for the design of Army TISAs.
- f.* Validate all military construction projects for TISAs.
- g.* Serve as a user representative and technical advisor pertaining to types and allowances for TISA equipment.
- h.* Coordinate research and development actions with appropriate activities.
- i.* Review, evaluate, advise and assist in the development and administration of contracts for TISA functions or operations.
- j.* Direct the conduct of management assistance visits (MAV) to Army TISAs, ration break points, and Class I supply points as follows:
 - (1) Visits will be conducted by USAQMC&S in coordination with the MACOMs and CNGB on an as requested basis, or on a scheduled basis, a minimum of once every 2 years.
 - (2) The objective of the MAV visits are to improve the quality of

support provided to the soldier, achieve economy, and increase effectiveness through the following actions:

- (a) Reviewing installation TISA guidance and policy documents.
 - (b) Reviewing TISA energy conservation programs.
 - (c) Ensuring that DA program objectives are being met.
 - (d) Providing on-the-job training to TISA personnel.
 - (e) Inducing and stimulating professional pride in TISA personnel.
 - (f) Identifying systemic problems in policy, training, facilities, equipment and contracting, and recommend actions for resolutions.
- (3) Reports will be rendered by memorandum following every visit. The memorandum will—
- (a) Include a list of observations and recommended corrective actions and improvements.
 - (b) Be routed to the visited command as prescribed by the MACOM.
 - (4) Outbriefings will be conducted with the installation commander or a designated representative prior to the MAV teams departure.

2-4. Major Army commanders

Major Army commanders will—

- a. Direct and control TISA operations at installations under their jurisdiction.
- b. Determine and approve, in writing, the need for establishing or disestablishing TISAs or expanding existing facilities.
- c. Designate a staff officer to supervise the operation of the TISAs under their jurisdiction.
- d. Furnish adequate resources to accomplish the TISA mission.
- e. Incorporate TISA operational mission changes in the command mobilization or contingency plans. Mobilization planning factors and a checklist are at appendix B.
- f. Designate a TISA and accountable Class I officer responsible to support field training conducted away from a supporting installation per AR 30-21.
- g. Conduct MAVs to TISAs under their jurisdiction.
- h. Implement intensive management of selected subsistence items.
- i. Designate subordinate installation or community oversea commands to perform functions of installation commander for TISA operations.
- j. Prepare and submit DA Form 7169-R (Troop Issue Subsistence Management Report) annually, to CDR, USAQMC&S, ATTN: ATSM-CES-OC, Fort Lee, VA 23801-5041

2-5. Chief, National Guard Bureau (CNGB)

The CNGB, in addition to paragraph 2-4 *a* through *i* will—

- a. Assure mobilization or contingency plans contain procedures to activate TISAs at installations or subinstallations.
- b. Have approval authority for establishment, continuance, and disestablishment of ARNG TISAs.

2-6. The Commander-in-Chief, U.S. Army Europe (CINC, USAREUR)

In addition to paragraph 2-4 the CINC, USAREUR will—

- a. Designate an agency to manage and administer the troop issue subsistence portion of the USAREUR stock fund.
- b. Designate an agency to prepare, manage, and distribute an authorized stockage list and price list (ASL/PL).

2-7. Commanding General, Eighth U.S. Army (CG, EUSA)

In addition to the requirement of paragraph 2-4 the CG, EUSA will—

- a. Designate an agency to manage and administer the troop issue subsistence portion of the EUSA stock fund.
- b. Designate an agency to prepare, manage, and distribute an ASL/PL.

2-8. Installation commanders

Installation commanders are responsible for the following:

- a. The troop issue mission of the installation.

b. Providing adequate personnel, facilities, equipment and supplies within resources furnished by the MACOM.

c. Providing facilities for storage and distribution of all subsistence items that are dedicated for TISA use only.

d. Separating TISA stocks from other stocks by floor to ceiling partitions or barriers or by providing separate facilities.

e. Appointing a TISO as the accountable officer in accordance with paragraph 4-2.

f. Determining feasibility of establishing ration break points to be operated by table of organization and equipment (TOE) direct or general support Class I units as a hands-on training mission.

g. Establishing and enforcing a system of internal checks and controls per AR 11-2 and DA Cir 11-series. Internal controls are required from the point of requisition, through receipt, storage, and issue. The minimum standard for an internal control system and guide for TISA review is at appendix D and in DA Cir 11-series.

2-9. TISO or accountable officer

a. Any reference in this regulation to the term TISO refers to the TISO or accountable officer.

b. The TISO accountability and responsibility will be under the general supervision of a designated staff officer at the installation level (for example, Chief, Supply and Services Division, Director of Logistics (DOL)).

c. The TISO will—

- (1) Account for subsistence supplies from receipt to disposition.
- (2) Supervise and manage all aspects and functions of the TISA.
- (3) Requisition, receive, inspect, store, safeguard, inventory, and issue subsistence to authorized customers.
- (4) Maintain required subsistence operating levels to include applicable contingency stocks.
- (5) Arrange and coordinate veterinary food inspections, according to AR 40-656 and AR 40-657.
- (6) Store subsistence supplies per chapter 9 and DOD 4145.19-R and DOD 4145.19-R-1.
- (7) Prepare and submit receiving documentation to Defense Personnel Support Center (DPSC) or designated appropriate agency for subsistence items procured by DPSC and delivered directly to the TISA.
- (8) Determine requirements and initiate requests for local purchase.
- (9) Assure proper pricing of all subsistence supplies and publish a price list for nonlisted and for locally procured subsistence.
- (10) Maintain sanitary standards prescribed in TB MED 530 and MIL-STD-909.
- (11) Prepare and maintain required accounting records.
- (12) Prepare and submit required reports.
- (13) Prepare and submit required documentation to the servicing finance and accounting office.
- (14) Prepare activity schedules to budgets for operating supplies, equipment, and other expenses. The TISO should ensure that workshops, conferences, and seminars are included in the planning, programming, and budgeting process. Provide input to the installation command operating budget (COB) for operational ration usage.
- (15) Manage and coordinate actions to ensure the supply of subsistence to authorized customers is uninterrupted.
- (16) Supervise all assigned employees.
- (17) Compute the basic daily food allowance (BDFA), unless centrally provided in oversea commands.
- (18) Serve as a voting member of the installation menu board or applicable Army National Guard (ARNG) state menu board.
- (19) Serve as a member of the installation Subsistence Review Committee. This does not apply to ARNG TISOs.
- (20) Develop and maintain an equipment and facility replacement and upgrade program.
- (21) Ensure adherence to AR 600-50.
- (22) Coordinate crime prevention and physical security measures.
- (23) Designate a person to be responsible for troop issue functions at a branch TISA where established. Clearly define in writing the duties and responsibilities of that person.

(24) Arrange and coordinate safety and fire prevention programs and inspections.

(25) Participate in command supply discipline programs for the economy, safeguarding, and care of TISA resources.

(26) Maintain all required regulations and publications on hand or on order.

2-10. Commissary Officer's

Each commissary officer that maintains an Army troop issue mission will provide support as outlined in Defense Commissary Agency (DeCA) Directive 40-10.

Chapter 3

Troop Issue Subsistence Activities and Branches

3-1. Approving authority

Major Army commanders are the approving authority for the establishment and disestablishment of TISAs and branches. An activity located on a sub-installation may be established as a branch under a TISA located at a parent installation or as a separate stand alone TISA. When operating under the AFMIS each TISA will be a stand alone operation. Major Army commanders must notify USAQMC&S, ATTN: ATSM-CES-O, Fort Lee, VA 23801 of establishment or disestablishment of TISAs and branches.

3-2. Establishment

Before approving the establishment of a TISA or branch, Major Army commanders must determine that such action is the most practical, economical, and efficient method of providing subsistence support. Installations will submit requests for the establishment of TISAs or branches to the major Army command (MACOM) per AR 11-18. The following information will be included in the request:

- a.* The number of dining facilities, nonappropriated fund activities, and RC units to be supported.
- b.* The distance in miles and road conditions between the proposed TISA or branch and the accounts to be supported.
- c.* The distance in miles between the nearest existing TISA or branch (including commissaries or subsistence activities of other Services) and units to be supported.
- d.* The estimated dollar value of obligation authority that will initially be required of the stock fund.
- e.* The impact on the TISA or branch currently providing subsistence support to the units to be serviced by the proposed TISA.
- f.* The availability and adequacy of buildings, refrigeration, and equipment for the proposed TISA or branch.
- g.* A scale drawing of the proposed TISA building. Drawing must indicate the proposed location of the TISA or branch warehouse and office. Any required alteration, modification, or new construction

must be identified. A preliminary cost estimate must be furnished for any required modification, alteration, construction, or new equipment. MACOM commanders may request technical assistance and review of proposed construction plans by USAQMC&S.

h. Any increase in personnel requirements, by grade and position title.

3-3. Disestablishment

Requests for disestablishment of TISAs or branches will be submitted to the MACOM for approval. Installations must submit requests not less than 90 days before the desired date of disestablishment. The request will include the following information:

- a.* The current dollar value of issues or charge sales and number of dining facilities and other customers supported by the TISA or branch.
- b.* The location and road distances between units currently supported by the TISA or branch to be closed and the nearest TISA available after disestablishment.
- c.* The capability of the gaining TISA to absorb the added workload within current resources or proposed method of support.
- d.* The estimated dollar savings, to include personnel costs.
- e.* The proposed disposition of current assets (for example, equipment, stocks).

3-4. Troop Issue Subsistence Management Report (DA Form 7169-R).

a. Each operating TISA will submit the DA Form 7169-R (fig 3-1) to its supporting MACOM quarterly. Instructions for completing the form are at figure 3-1. A blank copy of the form is located at the back of this regulation for local reproduction.

(1) Quarterly data submitted by TISOs will cover transactions occurring during the period ending 31 December, 31 March, 30 June, and 30 September of each fiscal year.

(2) The parent activity is responsible for completing data for branches in column labeled "Branch Activity".

(3) All monetary values will be rounded to the nearest whole dollar using the 5 mill rule.

(4) Corrections to the report will be provided by means of a report tabbed "Corrected Report".

b. MACOMs consolidate data received and submit an annual report to the USAQMC&S. Annual reports will be prepared on a fiscal year basis and will cover data received from 1 October to 30 September of each year. MACOM consolidated reports will be forwarded to Hq, USAQMC&S, ATTN: ATSM-CES-OC, Fort Lee, VA 23801 not later than (NLT) 15 November each year.

c. Additional information required of installations by the MACOM may be entered in the remarks section.

TROOP ISSUE SUBSISTENCE MANAGEMENT REPORT									
For use of this form, see AR 30-18, the proponent agency is ODCSLOG									
3. TO	4. FROM	1. PERIOD COVERED (QTR & FY)	2. LOCATION						
MACOM XXXX	CDR XXXX ATTN: XXX FORT ANYWHERE	3rd 19XX	Fort Anywhere						
5. TISA DODAAC AND OFFICE SYMBOL	W37FEW AZXY - XXX -XX								

SECTION A - CLOSING BOOK INVENTORY									
DESCRIPTION	PARENT ACTIVITY			BRANCH ACTIVITY			TOTAL PARENT/BRANCH ACTIVITY H		
	A	B	C	D	E	F		G	
1. TOTAL (INC OP RATS)	2264421							2264421	
2. T RATIONS \$ VALUE	1002575							1002575	
8. MRE \$ VALUE	299176							299176	

SECTION B - ISSUE/SALES DATA									
9. TOTAL (INC OP RATS)	1465464	1255411	1360437						4081312
10. T RATIONS \$ VALUE	100722	113485	126250						340457
11. MRE \$ \$ VALUE	125499	207761	166629						499889

SECTION C - INVENTORY DATA									
12. ACCOUNT INVENTORY	1677411								1677411
13. AUTH TOLERANCE	14512								14512
14. ACTUAL G OR L	-8276								-8276
15. REMARKS									

16. PREPARED BY <i>Emily Sutton</i>	17. AUTOVON/DSN NO 376 - XXXX	
18. REVIEWED & APPROVED BY <i>Susan Wells</i>	19. SIGNATURE <i>Susan Wells</i>	20. DATE DISPATCHED 8 July 19XX

DA FORM 7169-R, NOV 92

Figure 3-1. Sample completed DA Form 7169-R

Legend for Figure 3-1:

Figure 3-1. Instructions for preparing DA Form 7169-R by block or column

1. **Period Covered** Enter the period and FY covered by the report.
2. **Location** Enter name and location of the preparing activity.
3. **To** Enter the address of the requiring MACOM.
4. **From:** Enter the address of the preparing activity.
5. **TISA DODAAC:** Enter the Department of Defense Activity Address Code and the office symbol of the preparing activity.

Section A—Closing Book Inventory

6. **Column A.** Enter the closing book total dollar value of inventory for the quarter.
6. **Column D.** Enter the branch activity closing book total dollar value of inventory for the quarter.
7. **Column A.** Enter the total dollar amount of T rations.
7. **Column D.** Enter the branch activity total dollar amount of T rations.
8. **Column A.** Enter the total dollar value of MREs.
8. **Column D.** Enter the branch activity total dollar value of MREs.

Add line 6A and 6D and place total in Column 6H.

Add line 7A and 7D and place total in Column 7H.

Add line 8A and 8D and place total in Column 8H.

Section B—Issues/Sales Data

9. **Columns A, B and C.** Enter the total dollar amount of all issues, transfers, and charge sales for each month of the reporting period. (e.g., reporting period is January, February, and March FYXX. January would be entered in line 9A, February in Line 9b, and March in line 9c.
9. **Columns E, F and G.** Enter the branch activity total amount of all issues, transfers and charge sales for each month of the reporting period as shown above.
10. **Columns A, B and C.** Enter the total dollar amount of T ration modules issued or sold for each month of the report.
10. **Columns E, F and G.** Enter the branch activity total dollar amount of T ration modules issued or sold for each month of the report.
11. **Columns A, B, and C.** Enter the total dollar amount of MREs issued or sold for each month of the report.
11. **Columns E, F and G.** Enter the branch activity total dollar amount of MREs issued or sold for each month of the report.

Add line 9 A,B,C,E,F and G and enter the total in Column 9H.

Add line 10 A,B,C,E,F and G and enter the total in Column 10H.

Add line 11 A,B,C,E,F and G and enter the total in Column 11H.

Section C—Inventory Data.

12. **Column A.** Enter the total dollar value of the accountability inventory.
12. **Column D.** Enter the total dollar value of the branch activity accountability inventory.
13. **Column A.** Enter the authorized tolerance from column d, DA Form 4170-R.
13. **Column D.** Enter the authorized tolerance of the branch activity.
14. **Columns A and D.** Enter the actual gain or loss from column e, DA Form 4170-R. Indicate if the amount is a gain or loss by placing a "G" for a gain or an "L" for a loss.

Add line 12 A and D and enter the total in column 12H.

Add line 13 A and D and enter the total in Column 13H.

Add or subtract line 14 A and 14 D as required to determine the net gain or loss. Enter the net gain or loss in line 14H.

15. **Remarks** Enter other information as requested or required by the MACOM. If more room is required, enter the information on reverse side of the form.

16. **Prepared by** Enter the name and title of the individual preparing the report.

17. **AUTOVON/DSN No.** Enter the AUTOVON number of the preparing activity.

18. **Reviewed and Approved by** Enter the name and grade of the Troop Issue Subsistence Officer (TISO).

19. **Signature** The TISO will sign the report in the signature block.

20. **Date Dispatched** Enter the date the report is to be dispatched to higher headquarters.

Chapter 4 Organization, Personnel, Operating Supplies and Equipment

Section I Organization and Personnel

4-1. Personnel

General guidelines for logistical personnel are provided in AR 700-9. Staffing will be based on manpower staffing standards per AR 570-5. The basic functions of the office of the TISO and TISA sections are as follows:

- a. The TISO manages, supervises, and coordinates actions to ensure an uninterrupted supply of subsistence to all authorized customers.
- b. The administrative and accounting section is responsible for preparing and maintaining required accounting records and reports.
- c. The storage and distribution section receives, inspects, stores, safeguards, warehouses, assists in the performance of inventories, and issues subsistence.

4-2. Appointment of the TISO

a. The installation commander or designated representative (no lower than DOL or Director of Installation Services (DIS)) will appoint (in writing) the TISO from one of the following:

- (1) Any DOD commissioned officer or warrant officer.
- (2) Any qualified U.S. DOD civilian employee, GS-7 or equivalent grade or higher.
- (3) A qualified DOD enlisted person, grade E-7 or higher, when appointed by the MACOM commander, major subordinate command commander, or head of HQDA agency when no personnel cited in (1) or (2) above are available.

(4) Foreign national employees of the U.S. Army, GS-7 or equivalent or higher grade, in overseas areas when no military or U.S. DOD civilians are assigned, and when approved by the MACOM or the command two levels above the organization for which the accountable officer is designated.

b. The TISO is the accountable sales officer for all troop issue subsistence.

c. After 30 days absence of the TISO the installation commander or a designated representative appoints a new TISO.

4-3. Personnel training

a. The TISO gives an orientation on the purpose and mission of the TISA to all newly employed personnel, regardless of previous experience.

b. The TISO develops and implements a detailed plan for training of newly assigned employees. Training covers all phases of the employees particular job. Standard procedures to accomplish specific tasks are established and incorporated into a standing operating procedure (SOP) and included in the training plan.

4-4. Functions not performed by TISOs

TISO and TISA personnel will not—

- a. Serve as food advisers.
- b. Serve in any capacity which entails accountability or responsibility for operation of central food facilities.
- c. Serve as a witness for destruction of TISA owned stocks.
- d. Serve in any capacity which involves the receipt or use of specification subsistence outside the TISA (such as club officer or food service officer).
- e. Be appointed as a control officer for the DD Form 1544 (Cash Meal Payment Book) or DD Form 714 (Meal Card control book).
- f. Prepare purchase requests obligating subsistence stock funds, process receiving reports or post to DA Form 3295-R (Voucher Register and General Control) the value of catered meals consumed or raw ingredients purchased by RC personnel from other than DOD sources.
- g. Perform the functions of property book officer, stock control officer, or transportation officer.
- h. Acquire, purchase, stock, provide, or issue the following:
 - (1) Federal Supply Catalog (FSC) 8810, live animals for survival, escape, and evasion training.
 - (2) FSC 8965, alcoholic beverages.
 - (3) Religious dietary items.
 - (4) Other items (such as feed for sentry dogs, sacramental wines, charcoal, or charcoal activators).
 - (5) Purchase paper bags, boxes, single service eating utensils for box lunches, motor convoy, and flight feeding.
 - (6) Conduct cost analyses for lease versus buy decisions on dispensing equipment. However, the TISO provides data on usage to preparing official.

Section II

Operating Supplies and Equipment

4-5. TISA equipment and operating supplies

a. Allowances for material handling, storage, administrative, salvage, veterinarian, breakroom equipment, and operating supplies are contained in applicable TDAs, CTA 50-909 and CTA 50-970, and the DA Cir 310-series.

b. Funds for equipment in modernization, renovation and new construction projects are included in the MCA program.

c. Replacement equipment costing under \$15,000 is funded with Operation and Maintenance, Army (OMA) funds. Replacement equipment costing over \$15,000 is funded through Other Procurement, Army (OPA). Base-level commercial equipment (BCE) that is OMA funded is contained in the DA Cir 310-series.

d. The document used to support budgeting and funding for replacement equipment is DA Form 7170-R (Troop Issue Subsistence Activity Equipment Replacement Record). This form is used to identify TISA equipment replacement requirements during annual budgeting and to establish status. The computerization of the source data on DA Form 7170-R is encouraged, provided that all of the data can directly be compiled and printed at the installation TISA.

e. USAQMC&S controls and centrally manages the TISA equipment program per annual guidance provided by the ODCSLOG (DALO-TST-F) memorandum, subject: Requisitioning Procedures for OMA/OPA funded Troop Issue Subsistence Activity Equipment Program Fy XXXX.

f. The TISO ensures that SF 368 (Product Quality Deficiency Report) is submitted when equipment does not conform to specifications. Assistance in completing the form may be obtained from the supporting engineer when required. AR 702-7, AR 702-7-1 and DA Pam 738-750 provide guidance for all installed TISA equipment that fails to perform satisfactorily due to a defect in design, construction, or operation. QDRs are submitted through channels to Commander, U.S. Army Troop Support Command, ATTN: AMSTR-Q, 4300 Goodfellow Boulevard, St Louis, MO 63120-1798. Information copies of QDRs are forwarded to USAQMC&S, ATTN: ATSM-CES-OE, Fort Lee, VA 23801-5041. QDRs relative to materials handling equipment (MHE) must be sent to Commander, U.S. Army Tank-Automotive Command (TACOM), ATTN: AMSTRA-QRT, Warren, MI 48397-5000.

g. Operation and maintenance requirements are as follows:

(1) Two copies of all manuals are provided with each new item of equipment. One copy is retained at the TISA and the other copy is forwarded to the supporting facilities engineer. If the required copies are not included with new equipment a General Services Administration (GSA) Standard Form (SF) 364 (Report of Discrepancy (ROD)) should be submitted to Commander, Defense General Supply Center, ATTN: DGSC-DSF, Richmond, VA 23297-5000. Information copies of the GSA SF 364 are forwarded to USAQMC&S, ATTN: ATSM-CES-OE, Fort Lee, VA 23801-5041.

(2) When manufacturer's technical manuals for existing equipment are not available, the TISO should first contact the DEH and DOL to obtain copies.

(3) If required manuals are not available at the installation, the TISO should request manuals from agencies listed below per the proper Federal Supply Class (FSC). Requests should include all information contained on the equipment data plate affixed to each piece of equipment.

(a) FSC 4110, 7310, and 7320. Forward requests for manuals to Defense General Supply Center, ATTN: DGSC-SDA (Technical Manual), Richmond, VA 23297-5000.

(b) FSC 3910, 3920, and 3990. Forward requests for manuals to Defense Construction Supply Center, ATTN: DCSC-SDRM, Columbus, OH 43216-5000.

(c) FSC 7910 and 3920 (for sweeper, warehouse and truck, hand). Forward requests for manuals to the General Products Commodity Center (7EXE), 819 Taylor Street, Fort Worth, TX 76102.

(4) The TISO should request a training program for TISA personnel on the operation and operator maintenance of TISA equipment from the DEH per AR 420-55.

(5) The TISO establishes and maintains a DA Form 2405 (Maintenance Request Register). The register—

(a) Is used as a historical record of equipment failure(s) and as a means to determine incomplete work requests requiring follow up actions.

(b) Serves as a ready source to answer questions on maintenance requests.

(c) Serves as a means for formulating budget requests when the

cost of repairs exceeds the maintenance expenditure limits in the technical bulletin relative to the piece of equipment.

(d) Is completed per DA Pam 738-750. The manhours and the cost data for maintenance is provided by the DEH or DEH authorized contracting support or representative. This data is used to complete the DA Form 2405 or DA Form 2409 (Equipment Maintenance Log (consolidated)).

4-6. Definitive designs (CONUS)

The Army has developed three TISA definitive functional layouts and equipment lists. These documents will be used by design and construction agencies when developing TISA facilities. Copies of the definitive designs may be requested, through command channels, from USAQMC&S, ATTN: ATSM-CES-OE, Fort Lee, VA 23801-5041.

4-7. Energy conservation

a. Commanders at all levels are responsible for initiating energy conservation programs throughout their command. The installation DEH oversees and monitors energy conservation programs at the installation level. TISOs are responsible for developing and implementing the TISA energy conservation program.

b. Commanders provides the resources (program and guidance) and training. TISOs are responsible for implementation and maintenance of the program.

4-8. DA Form 7170-R (Troop Issue Subsistence Activity Equipment Replacement Record)

a. DA Form 7170-R (fig 4-1) is used to identify all TISA equipment requiring DOL and DEH support (MHE, electrical, mechanical, non-mechanical) by make, model, and age. This form is used to develop the equipment budget estimates for inclusion in the annual OMA, OPA, and OMARNG budget requests.

b. The TISO or contractor updates DA Form 7170-R whenever a piece of equipment is replaced, turned in, or deleted from use. The form is updated annually at a minimum when there are no changes as described above. A single entry is made on DA Form 7170-R for each piece of MHE, electrical and mechanical equipment.

c. Non-electrical or non-mechanical equipment with the same NSN, and non-serial numbered equipment with the same acquisition date may be listed on the same line. For examples, see below:

(1) Truck, hand, platform, aluminum, four wheel, non-tilt, 2,500 lb capacity, 10 each (trucks should be numbered 1 through 10).

(2) Table, food preparation, stainless steel, 48 by 30 by 36, 3 each (tables should be numbered 1 through 3).

d. Detailed instructions for preparing this form are at figure 4-1.

A blank copy of DA Form 7170-R will be locally reproduced on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation.

e. The TISO—

(1) Establishes a DA Form 7170-R for each operating TISA or branch.

(2) Retains one copy of DA Form 7170-R and forward one copy to the Directorate of Engineering and Housing (DEH) or contracting services responsible for maintenance and repair of TISA equipment. Provide one copy through command channels to Commander, USAQMC&S, ATSM-CES-OE, Fort Lee, VA 23801-5041.

(3) Submits separate annual budgets to proper staff elements for proper funding for equipment costing under \$ 15,000 (OMA) and for equipment costing \$15,000 and above (OPA). Funding by USAQMC&S is per paragraph 4-5 e.

(4) Programs equipment replacement far enough in advance to be available when required. For example, a Truck pallet with acquisition date of 1977, with a life expectancy of 15 years, would be programmed for replacement in 1992. The request for replacement would be forwarded to USAQMC&S, ATTN: ATSM-CES-OE for verification and funding. This will be done the last part of calendar year 1990 for inclusion in the 1992 budget. Walk-in refrigerators with NSNs require nine to twelve month delivery time. In this case, the request for replacement of the walk-in refrigerator would be submitted to the responsible supply officer in the last part of calendar year 1990 for inclusion in the 1993 budget. After equipment replacement funds have been approved, requisitions will be prepared and submitted to the source.

(5) Ensures replacement equipment is the latest state of the art currently authorized by CTA 50-909 or other authorization documents. This equipment is requested according to building design capacity. Specific NSNs are obtained from SB 700-20.

(6) Ensure requisitions include a statement by the DEH indicating that—

(a) The piece of equipment to be replaced is not economically repairable.

(b) Funds are available to install the replacement equipment upon receipt.

(c) Utility service is available to operate the equipment.

(d) Space of dimensional limitations indicated on the certification or requisition is adequate.

(7) The TISO or contractor should also follow-up on requisitions every 90 days until the equipment is received.

TROOP ISSUE SUBSISTENCE ACTIVITY EQUIPMENT REPLACEMENT RECORD				1. INSTALLATION NAME AND ADDRESS				2. BLDG NO.		3. PAGE 1 OF 1			
4. ITEM DESCRIPTION				ATTN: XXXX-TT FOOT ANYWHERE				2461					
ACQUISITION DATE FROM DATA PLATE				LIFE EXPECTANCY YEARS				PROGRAMMED REPLACEMENT COST		PROGRAMMED REPLACEMENT YEAR			
5. NAME GRADE OF RESPONSIBLE TISO				6. SIGNATURE AND DATE				7. VERIFIED FOR ACCURACY BY RESPONSIBLE		8. SIGNATURE AND DATE			
ROBERT JONES GS-09				Robert Jones 2/11/92				DOL HOWARD GREEN LTC, EN, DOL		5/11/92 Howard Green			
NOUN Ice MAKING MACHINE, Cube 1000 lbs				1988				10				-33	
NSN 4110-01-030-8044													
MANUFACTURER Ross Temp.													
MODEL RC 1034 SERIAL NO(S) VF1731T													
NOUN SCALE, Dial-INDICATING, Mobile 200lb				1985				18				-36	
NSN 6670-00-361-1388													
MANUFACTURER Detecto Scale Co.													
MODEL 1100 SERIAL NO(S) 1423													
NOUN TABLE, Food PREPARATION 48"X30"				1987				20				-22	
NSN 7320-01-008-7635													
MANUFACTURER TABCO TABLE MFG, INC													
MODEL FSS-306 SERIAL NO(S) 02													
NOUN TRUCK, LIFT, Fork, Elec. 4000 lb				1974				18				-24	
NSN 3930-00-064-5871												\$16000.00 92	
MANUFACTURER BAKER													
MODEL BCE SERIAL NO(S) M1086V24													
NOUN													
NSN													
MANUFACTURER													
MODEL SERIAL NO(S)													
NOUN													
NSN													
MANUFACTURER													
MODEL SERIAL NO(S)													

Figure 4-1. Sample of completed DA Form 7170-R

Legend for Figure 4-1:

Figure 4-1. Instructions for preparing DA Form 7170-R by block or column

1. TISA Designation. Enter TISA designation, installation name and address to include the office symbol and zip code where the TISA is located.

2. Building Number. Enter the building number where the TISA equipment is installed.

3. Page Number. Enter the page number followed by the total number of pages. For example, Page 1 of 6 Pages.

4. Item Description. List equipment in alphabetical sequence. Complete description as listed on equipment identification or data plate, or technical manual provided by the manufacturer or from the TISA hand receipt. Description should be entered as shown in figure 4-1 and should include the capacity of the equipment when appropriate.

National Stock Number (NSN). Enter NSN from equipment data plate or the Federal Item Logistics Data Record located on microfiche.

Manufacturer. Enter name of manufacturer from equipment data plate, technical manual or hand receipt.

Model. Enter model number from equipment data plate.

Serial number. Enter serial number from the equipment data plate.

4a. Acquisition Date. Enter the date the equipment was acquired. For used equipment, enter the total service from the date it was placed in operation. Acquisition date may be obtained from the equipment data plate. If the data plate is missing, it may be obtained from the supporting property book officer (PBO).

4b. Life Expectancy Years. Enter the life expectancy (in years) of each piece of equipment as listed in Technical Bulletin (TB) 43-0002 series. Columns H and I will be completed when the replacement cost has been included in the installation budget.

4c. Appropriate Authority. Enter the TB used to determine the life expectancy.

4d. Programmed Replacement Cost. Enter the estimated unit price (plus eight percent per year for each additional year beyond current cost) of equipment programmed for replacement during the FY that it is placed in the installation budget. The estimated unit price or replacement cost can be completed by using the current Army Master Data File (AMDF) or the DLA catalog.

4e. Programmed Replacement Year. Enter the FY that the equipment is placed in the installation budget.

4f. Remarks. Any comments that will explain why a piece of equipment is not being programmed for replacement at the end of its normal life expectancy or why it is to be replaced early. Early replacement should be supported by a properly maintained DA Form 2405 or 2409. Identify condition of equipment.

5. Name/Grade of Responsible TISO. Enter full name of the TISO operating the facility.

6. Signature and Date. The TISO will sign and date the form.

7. Verified by (DOL). Enter name and grade of verifying official.

8. Signature and Date. The verifying official will sign and date the form.

Note: When an item has been replaced, draw a single line through the description of the item being replaced; write "delete" at the left margin, add the replacement item beneath the last item on the form. When new forms are prepared (minimum of annually) replacement items are placed in their alphabetic sequence.

Chapter 5 Accounting

5-1. Methods and procedures for accounting

This chapter prescribes the methods and procedures used by a TISO to account for subsistence.

5-2. TISOs account

TISAs are sales accounts per AR 735-5, chapter 2 and are not stock record accounts. Prepared on a monetary value basis, the TISA sales account is maintained on DA Form 3295-R.

a. The sales account is a formal record of accountability and is subject to audit. The DA Form 3295-R is the record of transactions pertaining to the receipt, issue, sale, transfer, and inventory of subsistence.

b. The TISO is the accountable sales officer and maintains records of monetary values showing authorized debits (increases), credits (decreases), and inventory balance on hand in the TISA account.

c. DA Form 3295-R is to be maintained per this chapter and figures 5-1 through 5-4. DA Form 3295-R will be locally reproduced on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation.

5-3. TISA accounting period

a. The TISA accounting period begins on the first day of each calendar month and ends on the last day of the same month. A TISO will not close the TISA account on other than the last day of each calendar month.

b. The TISO finalizes the closing of the DA Form 3295-R within the first 10 working days of the next accounting period.

c. All forms and records used in TISA administrative functions, to include warehouse activities, are completed with an ink marking device dispensing blue, black, or blue-black ink. The use of erasable ink pens as an ink marking device is not authorized.

d. An exception to c above is completion of DA Form 3293-R (Substance Consumption Card) prescribed in chapter 6.

5-4. Maintenance of DA Form 3295-R

a. Prepare DA Form 3295-R in a single copy as a permanent record of original entry. Do not erase, white out, cover with correction tape or recopy original entries. Correct entries according to paragraph 5-12. Instructions for preparing the DA form 3295-R are at figure 5-1.

b. Use standard prices to establish accountability. Standard pricing procedures are detailed in chapter 8.

c. Post vouchers within 2 workdays after completion of the transaction.

d. Post DA Form 4538-R (Abstracts of Issues/Sales) to the DA Form 3295-R when all applicable entries have been made to the abstract.

e. Enter vouchers dated within the accounting period, but posted after the last working day of the month, as if they occurred on the last working day of the period. For example, a voucher dated 31 July, but not posted until 3 August, would be posted as 31 July.

5-5. Debit entries

Debit entries increase the inventory accountability. Types of vouchers or transactions which result as debit entries are as follows:

- a. Opening inventory.
- b. Receipts.
- c. Price changes when the difference increases the accountability.
- d. Statement of gains and losses when there is a gain.
- e. Transfers from a branch TISA.

5-6. Credit entries

Credit entries decrease the inventory accountability. Types of transactions which result in credit entries are as follows:

- a. Abstracts of issues or sales to Active Army customers.
- b. Abstracts of issues or sales to charge sales customers.
- c. Price changes when the difference decreases the accountability.
- d. Transfers to another TISA.
- e. Salvage or disposal transactions.
- f. Veterinary samples.
- g. Forced issues.
- h. Ice issues or sales.
- i. Closing inventory.
- j. Statement of gains and losses when loss is within tolerance.
- k. DA Form 4697 (Department of the Army Report of Survey) when losses exceed the tolerance.
- l. DA Form 4697 when loss is due to fire, natural disasters, or electrical outages (AR 735-5).
- m. DD Form 1131 (Cash Collection Voucher) when pecuniary liability is admitted (AR 735-5).
- n. DD Form 362 (Statement of Charges for Government Property Lost, Damaged, or Destroyed) when fault or neglect is determined by appropriate authority (AR 735-5).

5-7. DA Form 3295-R subtotals and page totals

The TISO ensures accuracy of all postings to the DA Form 3295-R; verify that columns balance and enter the cumulative totals of each page on the bottom line. Totals are then carried forward to the next page.

5-8. Correcting erroneous entries to the DA Form 3295-R

- a. To correct erroneous entries—
 - (1) Draw a narrow line through the incorrect entry on the DA Form 3295-R.
 - (2) Enter the correct data in available space directly above the error.
 - (3) Initial the corrections.
- b. If an erroneous entry affects financial accounts kept by the FAO, the TISO will process corrections as follows:
 - (1) Prepare a DA Form 3295-1-R (Adjustment Voucher) (fig 5-5). DA Form 3295-1-R will be locally reproduced on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation. Cross-reference the DA Form 3295-1-R to the voucher containing the error, as shown in figure 5-2. This adjustment will set forth the correct amount, the erroneous amount previously entered, and the difference between the two.
 - (2) Enter the adjustment on the next available line of the DA Form 3295-R. Assign the same voucher number as the original voucher with prefix letter "A" to indicate adjustment. Enter the amount of the adjustment to the proper column of the DA Form 3295-R.
 - (3) Fully explain the reason for the adjustment voucher in the "Remarks" block of the DA Form 3295-1-R.
 - (4) Do not reopen a closed account to correct an erroneous entry. Post the adjustment to the current account of the DA Form 3295-R. The DA Form 3295-1-R will become an integral part of the current DA Form 3295-R.
 - (5) Ensure that the correction is input into the financial system.
 - (6) Should DA Form 3295-1-R corrections result in a loss or gain which exceeds authorized tolerances during the accountable period, procedures in paragraphs 5-10, 5-11, or 5-12 would apply.

5-9. Gains and Losses

- a. The terms "gain" or "loss" mean an unidentifiable accounting gain or loss as reflected on the DA Form 3295-R.
- b. Gain or loss tolerances are management indicators of the effectiveness of TISA accounting. A gain or loss tolerance minimizes the need for management surveys, internal reviews, investigations, or reports of survey.
- c. The gain or loss tolerance is computed based on the amount of issues, sales, and transfers of subsistence items between accountability inventories or change of accountable officers.
- d. The authorized gain or loss tolerance is one-half of one percent, expressed as 0.5 percent. The tolerance is computed by multiplying .005 (0.5%) by the amount for which the tolerance is applied. For example, .005 times \$ (issues, sales, and transfers) equals gain or loss tolerance. See also (1) through (3) below:
 - (1) The difference between the accountability inventory and the book inventory equals the total of the statement of gains and losses.
 - (2) If the book inventory is higher than the accountability inventory, the difference is a loss.
 - (3) If the book inventory is less than the accountability inventory, the difference is a gain.

5-10. Processing gains and authorized losses

- a. The TISO adjusts gains or authorized losses by use of DA Form 4170-R (Statement of Gains and Losses) (fig 5-6). DA Form 4170-R will be locally reproduced on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation. Instructions for completing the DA Form 4170-R are at figure 5-6. Form requirements are listed below:
 - (1) Prepare three copies of DA Form 4170-R showing the value of issues, sales, and transfers since the last accountability inventory.
 - (2) Compute and enter the authorized tolerance.
 - (3) Enter the actual gain or loss.
 - (4) Enter a statement in the remarks section giving the date that the account was last reconciled with FAO. Input the actual gain or loss into the financial system.
- b. There should be no unidentifiable gains in the TISA. Gains are normally the result of faulty inventories, erroneous prices, receiving and issuing errors, and other discrepancies. In the event of an unidentifiable gain the TISO—
 - (1) Attempts to determine the reason for the variance.
 - (2) Explains any corrective action taken in the remarks section of the DA Form 4170-R, when a gain exceeds the authorized tolerance.
 - (3) Requests an internal review, audit, or management survey under AR 11-7 when unidentifiable gains exceed authorized tolerance.
- c. The TISO prepares a DA Form 4697 for the entire amount of the unidentifiable loss when the loss exceeds the authorized tolerance. For processing unidentifiable losses the TISO—
 - (1) Initiates the DA Form 4697 within 5 calendar days after the loss is discovered. The maximum delay time allowed is 15 calendar days (AR 735-5).
 - (2) Posts DA Form 4697 as a credit to the DA Form 3295-R when the voucher number is assigned. Do not post DA Form 4170-R to the DA Form 3295-R when the DA Form 4697 is required. File the DA Form 4170-R as supporting documentation to the DA Form 4697. Figure 5-2 shows closing of the DA Form 3295-R with an accountability inventory posting a Report of Survey for losses.
 - (3) Files a copy of the DA Form 4697 until final action has been taken by the approving authority as prescribed in AR 735-5.
 - (4) Replaces the file copy with the copy indicating final action.

5-11. Identifiable losses

- a. Identifiable losses are losses that are physically identifiable or immediately apparent without balancing the DA Form 3295-R to determine the difference between the debit and credit columns.
- b. Identifiable losses include, but are not limited to—
 - (1) Losses due to spoilage (not due to equipment failure).
 - (2) Breakage.

- (3) Infestation.
- (4) Climatic conditions.
- (5) Failure of equipment.
- (6) Forced issues.
- (7) Veterinary samples.
- (8) Price changes.
- (9) Natural disasters.

c. These losses are recorded on DA Form 3161 (Request for Issue or Turn-In) listing the items posted to the DA Form 3295-R and processed through financial systems as a credit for physical inventory losses.

5-12. Closing the DA Form 3295-R

a. Prior to closing the DA Form 3295-R the TISO ensures that all cumulative type abstracts have been closed, assigned voucher numbers, and posted.

b. Comply with instructions for closing the DA Form 3295-R in table 5-1. There are three types of closings as follows:

- (1) Book inventory (fig 5-1).
- (2) Accountability inventory (fig 5-2).
- (3) Within the month accountability inventory (fig 5-3).

c. The TISO may summarize the DA Form 3295-R monthly and quarterly. The summary of transactions (fig 5-1) is optional. It is done to provide information for preparing reports. Instructions for completing a summary are at table 5-1.

5-13. Vouchers

A voucher is an authorized property accounting document that must be filed to show the receipt, transfer, or disposition of property. Each voucher must contain information to validate transactions shown.

a. Voucher numbers are used to control, reference, and file vouchers. Voucher numbers are assigned in numerical sequence. All receipt documents will be assigned a voucher number at the time of receipt at the warehouse. Vouchers are posted to the DA Form 3295-R as one line entries.

b. Sequencing of vouchers will be maintained on a calendar month basis as follows:

(1) The first voucher number assigned each month will always be the opening inventory. The opening inventory will always be the value of the previous month's closing inventory. If a new TISA is established, the opening inventory will be the dollar value of any subsistence on hand.

(2) The second voucher number assigned each month will always be the DD Form 708 (Inventory Adjustment Monetary Account). This form reflects the monthly price change (see para 8-9).

5-14. Lost or missing vouchers

a. The TISO must establish procedures to protect and control vouchers during processing and until filed.

b. When a voucher becomes lost, add the word "LOST" to the identification of the voucher in the description column of the DA Form 3295-R.

c. Prepare and sign a statement for entry in the voucher file, if a voucher is missing or lost. The statement will include the following:

- (1) Voucher number.
- (2) Name of the consignee or consignor, if known.
- (3) Description of the first item.
- (4) Date the number was assigned.
- (5) Action taken to locate the voucher.
- (6) Any other identification available.

5-15. Incomplete vouchers

a. Vouchers are considered incomplete when—

- (1) The voucher contains the wrong signatures or is missing signatures.
- (2) DA Form 4170-R or DA Form 4697 has not been approved.

(3) Required statements have not been received, such as, veterinary destruction or witness statements.

b. The TISO initiates required action to complete vouchers that are incomplete for any reason.

5-16. Filing and arrangement of completed vouchers

a. The TISO checks vouchers to ensure that no posting or input to financial systems has been overlooked before filing vouchers. The voucher file must—

- (1) Support all postings to DA Form 3295-R.
- (2) Be in the numerical sequence in which the vouchers were received and posted.
- (3) Be in folders and labeled per AR 25-400-2
- (4) Have supporting documents in sequence within organizational headings or unit identification codes. Cross reference cumulative type vouchers to files of supporting documents.

b. Vouchers will not be removed from the voucher files without approval of the TISO.

5-17. Financial inventory and stock fund accounting and reporting

a. Use procedures in AR 37-series and AR 735-series for input to financial systems.

b. The TISO reconciles the account with that kept by the finance and accounting office (FAO) or the United States Property and Fiscal Officer (USPFO) within 15 working days after closing the account with an accountability inventory, and when directed by the installation commander or designated representative.

c. To enable reconciliation of DA Form 3295-R to the FAO records, the TISO—

(1) Ensures source documents (receipts, issues, transfers, price changes, and charge sales) have been posted to DA Form 3295-R and input into the financial system.

(2) Adds or subtracts source documents that have not cleared through the FAO records.

(3) Adds or subtracts the difference between the correct entry and the incorrect entry. If incorrect entries have been made.

(4) Reconciles with financial output when received but not less frequently than monthly.

(5) Furnishes the FAO with copies of vouchers posted to the DA Form 3295-R, if required.

d. Oversea MACOMs with centralized stock fund or financial systems will require supporting documentation from TISOs to ensure reconciliation at least quarterly.

5-18. Branch TISA accounting procedures

The TISO documents transactions pertaining to a branch TISA in the same manner as for the parent TISA. Documentation is done as follows:

- a. Keep a separate DA Form 3295-R for each branch TISA.
- b. Document transfers between the parent and branch TISAs on DA Form 3294-R (Ration Request/Issue/Turn-in Slip) or shopping list. Post the transfers to the DA Form 3295-R per paragraph 5-5 e.
- c. Retain accountable documents for posting to DA Form 3295-R at the parent TISA. Copies of documents may be maintained at the branch TISA.
- d. Maintain additional records necessary to ensure proper document and fund control.
- e. Prepare DA Form 4170-R per paragraph 5-10. Make separate entries on DA Form 4170-R for the parent TISA and branch.
- f. Compute gains or authorized loss tolerances separately for the parent and branch TISA.

VOUCHER REGISTER AND GENERAL CONTROL <small>For use of this form, see AR 30-18, the proponent agency is ODCSLOG</small>					1. ACCOUNTABLE PERIOD MARCH 19XX		2. PAGE 1 OF 6	
3. NAME AND LOCATION FORT ANYWHERE					4. ACCOUNTABLE OFFICER SUSAN WELLS			
5. DATE	VOU NO.	6. DESCRIPTION	REF NO.	7. DEBIT		8. CREDIT		9. BALANCE
MAR 1	1	INV (BOOK)		733946	40			733946 40
	2	IAMA		279	66			734226 06
2	3	DSO, CHEATHAM	AV 004	2798	51			737024 57
5	4	VET SAMPLE	AV 011			222	19	736802 38
/								
30	139	GOLD DAIRY	CV 20	12972	55			761641 60
	140	SUN BAKERIES	CV 27	9287	88			770929 48
	141	SUGAR SHACK	CV 220	2000	00			772929 48
	142	CHILD CARE CTR				4800	78	768128 70
	143	ARNG - VA	IDT			9478	11	758650 59
	144	USAR	IDT			2011	54	738539 05
	145	ACTIVE ARMY				22972	67	715566 38
		SUBTOTAL		773151	67	57585	29	715566 38
		INV (BOOK)				715566	38	
		TOTAL		773151	67	773151	67	
Summary of Transactions								
1 Feb - 31 Mar 19XX								
				FEB		MAR		TOTAL
		IDENTIFIABLE LOSS		272	20	222	19	494 39
		Issues To P.A.		25741	51	22972	67	48714 23
		Issues To Charges.		37111	92	34390	43	71502 35
		TOTAL		62853	48	57363	10	120216 58
				62853	43			

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DA FORM 3295-R, MAY 84 IS OBSOLETE

Figure 5-1. Sample of completed DA Form 3295-R (Book inventory closing)

Legend for Figure 5-1:

Figure 5-1. Instructions for preparing and closing DA Form 3295-R by block

a. Preparation instructions

1. Accountable period. Enter the accounting month and year to which VRGC applies.

2. Page. Enter page number. Number each sheet consecutively. Begin with #1 each month.

3. Name and location. Enter name and location of TISA.

4. Accountable officer. Enter the name of the accountable officer.

5. Date. Enter the date of each receipt from the voucher.

Voucher number. Enter the voucher number of each document. Begin with 1 each month.

6. Description. Enter a brief identifying description of the voucher.

Reference number. Enter purchase order number, requisition number, or other identifying numbers to assist in reconciling with financial records. Enter a check mark when the transaction has been verified as processed through the financial system.

7. Debit. Enter the total dollar value of debit entries (see para 5-7) for types of debit transactions.

8. Credit. Enter the total dollar value of credit entries (see para 5-8) for types of credit transactions.

9. Balance. Enter the dollar value of debit entries minus credit entries. This may be done on a daily basis but not less frequently than every tenth line.

Note: After the last entry in each column draw a single line under the last voucher posted. Enter "subtotal" in the description column. Total the debit and credit columns. The debit total minus the credit total should equal the last entry in the balance column.

b. Instructions for closing the DA Form 3295-R with a book inventory

Step 1. Next available line after "subtotal" under description. Enter Inv (book). Then subtract subtotal credits from subtotal debits. Enter the difference in the credit column. This is the book inventory and should be the same dollar value as the last balance line entry. This total will be the first entry on next month's DA Form 3295-R. Draw a single line under the Inv (book) line.

Step 2. Next line under description. Enter total. Bring down the debit subtotal and the Inv. book total from the credit column. The total credit column should equal the total debit column.

c. Instructions for preparing summary of transactions

Step 1. Two lines below the balance line. Enter title 'Summary of transactions'.

Step 2. Next line. Enter period covered.

Step 3. Next line under description. Enter total dollar value of identifiable losses.

Step 4. Next line under description. Enter description total dollar amount of issues to active Army.

Step 5. Next line under description. Enter total dollar amount of issues, transfers, or sales to all charge customers.

Step 6. Next line under description. Enter total value of issues and sales.

Note: At the end of each quarter, follow the instructions above making entries for the quarter.

d. Instruction for completing the DA Form 3295-R with an accountability inventory (fig 5-2)

Step 1. Draw a single line under the last voucher posted.

Step 2. Next line under description. Enter "subtotal". Follow instructions for subtotal as for closing with a book inventory.

Step 3. Next line under description. Enter "book inventory". Subtract subtotal credits from subtotal debits. Enter the difference in the credit column. The value of the book inventory should be the same as the balance line subtotal.

Step 4. Next line under voucher No. Enter the next voucher number.

Step 5. Next line under dollar description. Enter "Inv (acct)". Enter the value of the accountability inventory in the credit column. This total will be the first entry on the next month's DA Form 3295-R.

Step 6. Next line under voucher No. Enter the next voucher number.

Step 7. Next line under description. Enter "Statement of Gains and Losses" or Report of Survey. If the accountability inventory is higher than the book inventory, enter the results in the debit column. This is a gain. If the accountability inventory is less than the book inventory, enter the results in the credit column. This is a loss. The figure in the debit or credit column must agree with the total gain or loss of DA Form 4170-R, column e and the total cost in block 10, DA Form 4697.

Step 8. Next line. Draw a single line under statement of gains and losses or Report of Survey.

Step 9. Next line under description. Enter "total". Add the Statement of Gains and Losses or Report of Survey, accountability inventory and subtotal figures. (Do not include the book inventory in these totals.) The total debit column should equal the total credit column.

e. Instructions for closing the DA Form 3295-R (Accountability Inventory Within the Month) (changing accountable officer) (fig 5-3)

Step 1. Draw a single line under the last entry. Enter "totals for period". Total each column and enter totals on this line. Draw a single line under these entries.

Step 2. Next line under date. Enter the date of posting.

Step 3. Next line under description. List vendors or companies for which cumulative receipts are maintained, ie. bakery or dairy. Total all cumulative type receipt documents from each company or vendor from the first of the month to close of business before the inventory. Enter totals for each company or vendor in the debit column or separate lines.

Step 4. Next line after last debit posting. Enter headings for "charge sales" and "active Army". Total all cumulative type credit vouchers or

abstracts by each customer from the first of the month to close of business before the inventory. Enter totals for each customer in the credit column on separate. Draw a single line under the last credit posting.

Step 5. Next line under description. Enter "subtotal". Add each column and enter the result.

Step 6. Next line under description. Enter "Inv (book)". Subtract the credit subtotal from the debit subtotal. Enter the result in the credit column. This is your book inventory value.

Step 7. Next line under description. Enter the date of the accountability inventory. Enter the next voucher number. Enter "Inv acct". Enter the dollar value of the accountability inventory in the credit column. Draw a single line under the "Inv acct." line.

Step 8. Next available line. Enter statement by new TISO assuming accountability and date (fig 5-3).

Step 9. Next line under description. Enter the next voucher number. See the instructions for Statement of Gains or Losses under accountability inventories and make entries the same as ending with an accountability inventory.

Step 10. Next line. Enter "Total"

Step 11. Next line under date. Enter date of posting, "reopening inv." and bring down the totals from the "totals for period" line above.

Step 12. Next line under voucher No. Enter the voucher number assigned to the Statement of Gains and Losses. Enter the same figures as are on the Statement of Gains and Losses.

Step 13. Next line under date. Enter date. Enter the next voucher number. Continue posting under instructions shown in 5-1a.

VOUCHER REGISTER AND GENERAL CONTROL <small>For use of this form, see AR 30-18; the proponent agency is ODCSLOG</small>					1. ACCOUNTABLE PERIOD JAN 19XX		2. PAGE 1 OF 4	
3. NAME AND LOCATION FORT ANYWHERE					4. ACCOUNTABLE OFFICER SUSAN WELLS			
5. DATE	VOU NO.	6. DESCRIPTION	REF NO.	7. DEBIT		8. CREDIT		9. BALANCE
JAN 3	1	INV (BOOK)		836247	25			836247 25
	2	1AMA		14089	12			850336 37
3	3	DPSC, MEMPHIS	A 009	49766	30			900102 67
5	4	DSO, CHICAGO	B 012	8822	09			908924 76
	A 35	Adj (DEC)	A 082			360	00	908564 76
6	5	DOLLAR EGGS	A 129	9278	88			917843 64
7	6	RICHHOUSE FOODS	L P 135	6598	56			924442 20
31	115	GOLD DAIRY	C V 318	14980	21			1001391 81
	116	SUN BAKERIES	C V 319	9287	11			1010678 92
	117	HOSPITAL				10188	72	1000490 20
	118	NCO				5279	99	995210 21
	119	OFFICERS CLUB				8344	33	986865 88
	120	USAR	IDT			21940	55	964925 33
	121	ARNG - W	IDT			33721	44	931203 89
	122	Active Army				82936	28	848267 61
		SUBTOTAL		1011127	04	162859	43	848267 61
		INV (BOOK)				848267	61	
	123	INV (ACCT)				849371	88	
	124	STATEMENT G&R		1104	27			
		TOTAL		1012231	31	1012231	31	

DA FORM 3295-R, NOV 92

DA FORM 3295-R, MAY 84 IS OBSOLETE

Figure 5-2. Sample of completed DA Form 3295-R (Accountability inventory closing)

VOUCHER REGISTER AND GENERAL CONTROL <small>For use of this form, see AR 30-18; the proponent agency is ODCSLOG</small>					1. ACCOUNTABLE PERIOD MAY 19XX		2. PAGE 1 OF 2	
3. NAME AND LOCATION FORT ANYWHERE					4. ACCOUNTABLE OFFICER SUSAN WEISS			
5. DATE	VOU NO.	6. DESCRIPTION	REF NO.	7. DEBIT		8. CREDIT		9. BALANCE
MAY 1	1	INV (ACCT)		211 051	03			211 051 03
	2	IAMA				7297 16		203 753 87
2	3	DRSC, MEMPHIS	XV 0009	2318 7	42			226 941 29
<div style="position: relative; width: 100%; height: 100%;"> <div style="position: absolute; top: 0; left: 0; right: 0; bottom: 0; border: 1px solid black; transform: rotate(45deg); transform-origin: center;"></div> </div>								
		TOTAL FOR PERIOD		265276	49	10299 12		254977 37
16		GOLD DAIRY		2211 9	11			277096 48
		SUN BAKERIES		17201	19			294297 67
		ALL CHARGE SALES				28820 52		265477 15
		ACTIVE ARMY				69000 02		196477 13
		SUBTOTAL		304596	79	108119 66		196477 13
		INV (BOOK)				196477 13		
16	43	INV (ACCT)				196493 28		
	I	Walter Smith Assume Accountability 16 MAY 19XX						
	44	STATEMENT G+L			16 15			
		TOTAL		304612	94	304612 94		
17		Reopening INV		265276	49	10299 12		254977 37
	44	STATEMENT G+L			16 15			254993 52
18	45	DRSC, MEMPHIS	XV 110	14711	13			269704 65
21	46	DSD, KANSAS C.	XV 143	280062				272505 27
22	47	SERVICE FOODS	LP 149	1121	88			273627 15
	48	ABC QUALITY	LP 178	3003	77			276630 92
	49	VET SAMPLE				22 85		276608 07
		SUBTOTAL		286930	04	10321 97		276608 07

DA FORM 3295-R, NOV 92

DA FORM 3295-R, MAY 84 IS OBSOLETE

Figure 5-3. Sample of completed DA Form 3295-R (Within month accountability closing)

VOUCHER REGISTER AND GENERAL CONTROL <small>For use of this form, see AR 30-18; the proponent agency is ODCSLOG</small>					1. ACCOUNTABLE PERIOD <i>July 19XX</i>		2. PAGE <i>1</i> OF <i>4</i>	
3. NAME AND LOCATION <i>Fort Anywhere</i>					4. ACCOUNTABLE OFFICER <i>WALTER SMITH</i>			
5. DATE	VOU NO.	6. DESCRIPTION	REF NO.	7. DEBIT		8. CREDIT		9. BALANCE
<i>July 2</i>	<i>1</i>	<i>INV (BOOK)</i>		<i>321151</i>	<i>09</i>			<i>321151 09</i>
	<i>2</i>	<i>IAAMA</i>				<i>7297</i>	<i>16</i>	<i>313853 93</i>
<i>5</i>	<i>3</i>	<i>DPSC, CHICAGO</i>	<i>AV 10</i>	<i>24721</i>	<i>18</i>			<i>338571 11</i>
<i>6</i>	<i>4</i>	<i>DPSC, TRACY</i>	<i>AV 213</i>	<i>49765</i>	<i>60</i>			<i>388340 71</i>
<div style="position: relative; width: 100%; height: 100%;"> <div style="position: absolute; top: 0; left: 0; right: 0; bottom: 0; border: 1px solid black; transform: rotate(45deg); transform-origin: center;"></div> </div>								
<i>30</i>	<i>101</i>	<i>SALVAGE</i>	<i>XV 316</i>			<i>1116</i>	<i>79</i>	<i>982782 45</i>
<i>31</i>	<i>102</i>	<i>GOLD DAIRY</i>	<i>CV 102</i>	<i>22718</i>	<i>16</i>			<i>1005500 61</i>
	<i>103</i>	<i>SUN BAKERIES</i>	<i>CV 103</i>	<i>17817</i>	<i>61</i>			<i>1023318 22</i>
	<i>104</i>	<i>ARNG - WY</i>				<i>36917</i>	<i>52</i>	<i>986400 70</i>
	<i>105</i>	<i>HOSPITAL</i>				<i>2894</i>	<i>88</i>	<i>983505 82</i>
	<i>106</i>	<i>AIR FORCE</i>				<i>16087</i>	<i>44</i>	<i>967418 38</i>
	<i>107</i>	<i>FORCED ISSUES</i>				<i>368</i>	<i>38</i>	<i>967050 00</i>
	<i>108</i>	<i>MARINES</i>				<i>1199</i>	<i>07</i>	<i>965850 93</i>
	<i>109</i>	<i>ACTIVE ARMY</i>				<i>219616</i>	<i>61</i>	<i>746234 32</i>
		<i>SUBTOTAL</i>		<i>1032318</i>	<i>22</i>	<i>286083</i>	<i>90</i>	<i>746234 32</i>
		<i>INV (BOOK)</i>				<i>746234</i>	<i>32</i>	
	<i>110</i>	<i>INV (ACCT)</i>				<i>736946</i>	<i>43</i>	
		<i>REPORT OF SURVEY</i>				<i>9287</i>	<i>89</i>	
		<i>TOTAL</i>		<i>1032318</i>	<i>22</i>	<i>1032318</i>	<i>22</i>	

DA FORM 3295-R, NOV 92

DA FORM 3295-R, MAY 84 IS OBSOLETE

Figure 5-4. Sample of completed DA Form 3295-R (Accountability inventory closing, with report of survey)

ADJUSTMENT VOUCHER <small>For use of this form, see AR 30-18; the proponent agency is ODCSLOG</small>	1. DATE 5 JAN 19XX	2. VOUCHER NO. A Dec 35
---	-----------------------	----------------------------

3. ENTERED AS

DESCRIPTION a.	STANDARD PRICE VALUE b.	SUBSISTENCE c.	ADJUSTMENT d.
Dec. Vou #35 GOLD DAIRY		\$ 2739.00	

4. SHOULD HAVE BEEN ENTERED AS

DESCRIPTION a.	STANDARD PRICE VALUE b.	ADJUSTMENT c.
Dec. Vou. # 35 GOLD DAIRY	\$ 2379.00	\$ - 360.00

THIS ITEM HAS BEEN PROPERLY ADJUSTED IN THE TROOP ISSUE SUBSISTENCE OFFICERS ACCOUNT.
THE APPROPRIATE CONTROL JOURNAL AND GENERAL LEDGER ACCOUNTS HAVE ALSO BEEN ADJUSTED.

5. REMARKS

*This corrects error in total dollars for
Gold Dairy entered in Dec. accounting
period.*

RaRaush

DA FORM 3295-1-R, NOV 92

DA FORM 3295-1-R, MAY 84 IS OBSOLETE

Figure 5-5. Sample of completed DA Form 3295-1-R

STATEMENT OF GAINS AND LOSSES

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

1. INSTALLATION <i>Fort Anywhere</i>			2. FROM <i>1 NOV 19XX</i>	
			3. TO <i>31 JAN 19XX</i>	
ACCOUNTING SECTION a.	VALUE OF TRANSACTIONS b.	c x b = d % OF ALLOWANCE c.	AUTHORIZED ALLOWANCE d.	DIFF IN BOOK & ACCT INV ACTUAL GAIN OR LOSS e.
<i>SUBSISTENCE</i>	<i>577570.46</i>	<i>.005</i>	<i>2887.85</i>	<i>+ 1104.27</i>

4. REMARKS *AR 30-18 AUTHORIZES A TOLERANCE OF ONE-HALF OF ONE PERCENT OF THE TOTAL VALUE OF ALL SUBSISTENCE ISSUED, SOLD OR TRANSFERED.*

TRENDS OF PRECEDING QUARTERS ARE:

<i>MAY - JULY 19XX</i>	<i>2,653,199.09</i>	<i>13,275.96</i>	<i>-2451.72</i>
<i>AUG - OCT 19XX</i>	<i>3,564,460.57</i>	<i>17,822.30</i>	<i>+ 789.59</i>

TISO'S ACCOUNT WAS RECONCILED WITH FINANCE AND ACCOUNTING ON 3 FEB 19XX.

THE VALUE OF THE GAINS AND LOSSES AND THE TOTAL VALUE OF ISSUES, SALES AND TRANSFERS INDICATED ABOVE ARE CORRECT AND ARE PROPERLY ACCOUNTED FOR IN MY ACCOUNT. THE TOTAL VALUE OF GAINS AND LOSSES DOES NOT EXCEED THE AMOUNT AUTHORIZED BY CURRENT REGULATIONS UNLESS OTHERWISE NOTED.

5. ACCOUNTABLE OFFICER (Signature) <i>Susan Wells</i> <i>SUSAN WELLS, TISO</i>	6. EXAMINED AND APPROVED (Signature of Commanding Officer) <i>J.J. Jones</i> <i>J.J. JONES, COL, DIRECTOR OF LOGISTICS</i>
7. DATE <i>8 FEB 19XX</i>	8. VOUCHER NUMBER <i>JAN - 124</i>

DA FORM 4170-R, NOV 92

DA FORM 4170-R, MAY 84 IS OBSOLETE

Figure 5-6. Sample of completed DA Form 4170-R.

Legend for Figure 5-6:

Figure 5-6. Instructions for preparing the Statement of Gains and Losses (DA Form 4170-R) by item

1. Installation. Enter the name of the installation.

2. From. Enter period starting date.

3. To. Enter period closing date.

Accounting Section (column a). Enter the word subsistence

Value of transactions (column b). Enter the total dollar value of all issues, sales, and transfers for the applicable quarter. (Do not include identifiable losses.)

Percentage of allowance (column c). Enter .005

Authorized Allowance (column d). Multiply the dollar value of transactions (column b) times the percentage of allowance (column c) for the authorized allowance figure.

Difference in Book. Actual gain or loss (column e). Enter the actual gain or loss.

4. Remarks. Show gains or losses for two preceding quarters. Enter the date that the TISO's account was last reconciled with the finance and accounting office.

5. Accountable officer signature. The TISO will sign this block

6. Examined and approved. This block will be signed by the installation commander or an authorized representative. (DOL, DIS)

7. Date. Enter the date the accountable officer signs the form.

8. Voucher number. Enter the assigned voucher number.

Chapter 6 Subsistence Supply

Section I Item Selection and Stockage

6-1. Subsistence requirements

This chapter covers requirements, consumption cards, requisitions, and local purchase of subsistence.

6-2. Items authorized for stockage

a. Subsistence items authorized for stockage are listed in C 8900-SL. Changes to items, format, or instructions in C 8900-SL must be approved by the Armed Forces Product Evaluation Committee (AFPEC). Submit recommended changes to C 8900-SL through command channels to the Commander, USAQMC&S, ATSM-CES-O, Fort Lee, VA 23801-5041.

b. The TISA may also stock items listed in SB 8-89, which may not be listed in C 8900-SL, for issue to medical treatment facilities (MTF).

c. Items selected for stockage will be for use by Army dining facilities operating under the Army Ration Credit System (ARCS), the Army Field Feeding System (AFFS), the Inactive Duty Training Accounting System (IDTAS) and for other authorized customers.

d. Small size containers authorized in C 8900-SL will be stocked in addition to larger containers listed in SB 10-260-1, SB 10-263

and SB 10-495. TISA will stock small size items to support small dining facilities (Active Army and RC) Small containers may be required by RC units during AT and/or IDT. Individual servings of condiment items will be stocked for use during field operations, per TB MED 530, paragraph 2-23c.

e. The TISO stocks C 8900-SL items requested on a recurring basis by non-Army appropriated fund dining facilities.

f. The TISA will not requisition, stock, or issue items not listed in C 8900-SL to non-Army appropriated fund dining facilities. An exception to this will be authorized when the requiring activity presents a deviation authority from the food service headquarters of the requesting activity and when authorized in writing by the major headquarters of the requesting activity.

6-3. Special orders

Authorized activities may request items listed in C 8900-SL, but not normally stocked in the TISA. The TISO advises users of the normal lead time required for special orders. The requestor submits requests in enough time for the TISO to include them in the normal requisition cycle. The TISO requisitions special order items and issues them to the requesting unit when received. Items acquired by the TISA to fulfill special orders may not be canceled, rejected, or turned in by the requesting activity.

6-4. Nonlisted items

Requests for authorization for Army use of items that are not listed in C 8900-SL will be submitted through command channels to ATSM-CES-O. Vendors or other representatives of food suppliers will not be allowed to visit the TISA to sell or promote their products. For information on submitting a new product for possible use in the military food service program, the TISO should advise vendors to write to: Department of Defense Food Planning Board, Armed Forces Product Evaluation Committee, ATTN: ATSM-CES-OM, FT. Lee, VA 23801-5041.

6-5. Commissary

Normally, requirements for specification troop issue items for resale will be requisitioned by the commissary directly from DPSC. However, the TISA may sell operational rations to the commissary for resale. Other charge sales to the commissary are authorized in exceptional cases only, as prescribed in chapter 14.

Section II Requisitioning Procedures

6-6. DPSC

a. The TISO follows the requisitioning procedures specified in this regulation, DPSC Handbook 4235.1, DPSC Handbook 4235.2, DPSC Handbook 4235.6, and DPSC Food Supply News.

b. Observe usage management codes specified in C 8900-SL. Do not requisition test items with acquisition advice code W without prior instructions from the USAQMC&S.

c. Cite type pack 2 in card column 21 and project code 2Q1 in card columns 57, 58, and 59 on requisitions when ordering B rations directed for mandatory issue.

d. The TISO prepares requisitions per AR 725-50, chapter 3.

e. Oversea MACOMs will establish detailed requisitioning procedures for use by the supported TISAs.

f. Prior to submitting requisitions, the TISO records all requisitions or purchase orders on a document register. To preclude duplicate requisition numbers only one document register will be established at each TISA.

6-7. Local purchase

a. The installation Directorate of Contracting (DOC) in CONUS normally acquires subsistence authorized for local purchase on a free on-board (FOB) destination basis. FOB is without additional charge for delivery or transportation, and where accountability is accepted and payment made only for those quantities received in serviceable condition.

b. The installation DOC may also authorize TISA personnel to place calls against a blanket purchase agreement (BPA) and other local purchase contracts established at the installation. The procedures for such authorization are in the Army Federal Acquisition Regulation Supplement (AFARS). Activities other than the TISA will not be permitted to use BPAs established for the TISA.

c. The TISO and other TISA personnel may be authorized as ordering officers by the DOC for placing delivery orders against DPSC requirements contracts for subsistence items.

d. The local purchase method to be used will determine the type purchase request to be submitted to the DOC or used by the ordering officer. When a written purchase request is required, DA Form 3953 (Purchase Request and Commitment) will be submitted and processed per AR 37-108. Other requirements are listed below:

(1) Cite the National Stock Number (NSN), specification, standard or commercial item description in C 8900-SL as much as possible. When specification citations are not feasible for local purchase, the specification reference will be used, but the variations within the specification (types, sizes, classes, or grades) are at the option of the TISO.

(2) Notify the DOC if different size containers are received at the same price.

(3) Within CONUS, items are authorized for local purchase when—

(a) Listed in C 8900-SL with acquisition advice code L. A TISO having difficulty in local purchase of L coded items may request assistance from DPSC as indicated in C 8900-SL.

(b) Status from DPSC shows a one-time local purchase of an item normally supplied by DPSC, such as D or H acquisition advice codes. Occasionally an item will be designated by DPSC for local purchase by transmitting supply status code CW in card column 65-66, indicating quantities authorized for local purchase. Authorization will be the minimum quantity to meet immediate troop needs, when DPSC cannot furnish subsistence or an acceptable substitute by the required delivery date. Local purchase is not authorized when the purchase of any item has been restricted by Headquarters Department of the Army (HQDA) or DPSC.

(c) Authority is published in DPSC Food Supply News.

(d) Exception authority has been granted from USAQMC&S.

(4) Outside CONUS (OCONUS), MACOMs together with DPSC, determines items to be purchased locally. DPSC and the OCONUS designated agency establishes the policy for acquiring subsistence offshore.

e. The TISO may obtain subsistence items from a commissary as a competitive source of C 8900-SL items with acquisition code L. The TISO may also obtain subsistence items from a commissary when specification and brand name equivalents of items listed in C 8900-SL are reported to the TISO as excess to commissary requirements. When subsistence is obtained from the commissary the following must be accomplished.

(1) The selling price will be annotated on the excess list provided by the commissary.

(a) The TISO consults with the food advisor to determine items having troop acceptability and requests quantities sufficient to meet menu requirements.

(b) Acceptable items will be transferred to the TISA as a charge sales transaction.

(2) When reduced price commissary specification and brand name equivalents are offered by the commissary officer to the TISA the following will occur.

(a) The TISO consults with the food advisor to determine items having troop acceptability and requests quantities sufficient to meet menu requirements.

(b) The TISO obtains selling price and condition. Only quantities which can be immediately reissued to customers will be purchased. Quantities accepted by the TISO will not increase the physical inventory of the TISA.

(c) The TISO posts DA Form 3295-R, DA Form 3980-R (Dining Facility Account Card), and DA Form 4538-R with the issue values.

6-8. Dairy and bakery products

TISOs in CONUS requests items with acquisition advice code I or H (dairy and bakery products) through supporting DPSC HQ or Region.

Section III

Computing Requirements

6-9. Management control numbers

Management control numbers (MCN) will be assigned to any item that is not in C 8900-SL, per AR 708-1. The TISO maintains a register of MCNs. An example is: Ordered 8950-00-127-9790 catsup, tomato 14 oz, BT: vendor supplies catsup, tomato in 10 oz BT. To identify and account for the 10 oz bottle as separate from the 14 oz bottle, the 7th through 9th digits of the NSN will be changed based on MACOM, such as FORSCOM installations would use 8950-00-Z00-9790.

6-10. Requisitioning objective

Requisitioning objective (RO) is the sum of operating level (OL), safety level (SL) plus order shipping time (OST). The TISA OL represents an optimum quantity of subsistence which should be on hand and on order to sustain normal operations.

a. A 45 day OL for all subsistence is recommended. OLs may be established by MACOMs, as required.

b. SLs are not authorized for CONUS TISAs. OCONUS commanders may authorize SLs. The SL is the quantity of subsistence, in addition to OLs, required to be on hand to sustain current operations and to meet unforeseen requirements.

c. OST is the number of calendar days from date of requisition (actual date transmitted to DPSC or procurement) to date item is received at the TISA. Initial ROs should be computed on the basis of actual OST experience. Once determined, the OST should be recomputed when receipt dates show a significant change from the computed average time. An example of the OST and RO computation based on 6 months experience is given in table 6-1. Table 6-2 shows false demand codes and table 6-3 shows adjustment codes.

Table 6-1
Sample of OST and RO computation

Requisition date	Receipt date	OST
9223-0016	6 Sep/9249	26
9254-0016	5 Oct/9278	24
9284-0016	9 Nov/9312	28
9315-0016	3 Dec/9337	22
9345-0016	4 Jan/0004	24
0011-0116	5 Feb/0036	25
Total OST =		149 days

Notes:

1. Average OST based on six months: 149 divided by 6 = 24.8 = 25 days.
2. RO in days (OL+OST=RO): 45 + 25 = 70.
3. 6 months consumption history as shown on DA Form 3293 (Fig 6-1) = 5880 (computed from March 19xx)
4. Daily consumption: 5880 divided by 180 (days) = 32.67.
5. RO in quantity: 70 x 32.67 = 2286.9 = 2287.

6-11. Requirements determination

Requirements will be calculated each month to determine order quantities. Consider the following factors when computing requirements:

- a. Completed reorder inventory.
- b. Consumption data for 3 to 6 months.
- c. Average recurring strength.
- d. Seasons and holidays.

- e. Known changes in strength and requirements of organization and activities.
- f. Supply information published in DPSC Food Supply News or USAQMC&S Food Program messages.
- g. Projected present-for-duty strength, ration mix and issue factors for supporting field operations.
- h. Authorized enhancements and condiments for field operations.
- i. Unitized and non-unitized rations.
- j. Veterinary recommended mandatory issues.
- k. Established issue factors and conservative initial quantities for new items requested to be stocked.

6-12. Supply action

- a. The type status received on Military Standard Requisitioning and Issue Procedure (MILSTRIP) requisitions depends on media and status (M&S) codes assigned. The TISO should request 100 percent status by assigning the correct M&S code in column 7 of MILSTRIP requisition cards. The TISO reviews supply status cards with document identifier code of AE or vendors' notices of shipment to determine the supply action and changes in the quantity or actual item to be shipped.
- b. Major changes or large variations in quantities from the requisitioned quantity, such as substitution of another item or cancellation, will be noted in the "on order" column of DA Form 3293-R. Substitutions should also be cross referenced to the item requested.

6-13. Purpose and maintenance of DA Form 3293-R

- a. The DA Form 3293-R has been established to maintain accurate supply transaction data. The TISO maintains a DA Form 3293-R for each specification item stocked. The use of DA Form 3293-R for direct vendor delivery items and fresh fruits and vegetables is optional.
- b. A sample of DA Form 3293-R is shown at figure 6-1. Instructions for completing the form are at figure 6-1. The use of different color ink to post inventories and false demand entries is recommended to aid visibility.
- c. Completion of the Summary of Consumption and Requirements section of DA Form 3293-R is optional.
- d. The TISO groups and files cards to meet local requirements. After completion of a card, place another card over the completed card. Remove the oldest card and dispose of it per AR 25-400-2.

6-14. Review and analysis

The TISO should review the DA Form 3293-R and ROs at least quarterly to detect errors and for compliance with posting instructions. When a card shows unusual changes in quantities, the TISO verifies the posting. Normally the quantity of an item on hand should not exceed the OL. Quantities on hand and on order should not exceed the RO, except when previously authorized by the appropriate MACOM.

Section IV Dispensing Equipment

6-15. Milk dispensers

Bulk milk dispensers for use in CONUS or OCONUS dining facilities may be leased or purchased. Contractor furnished dispensers must conform to TB MED 530. Rental fees for milk dispensers must be billed separately from milk purchases.

6-16. Other dispensing equipment

Renting or leasing of other dispensing equipment is subject to provisions of FAR 1-317. This includes carbonated and noncarbonated beverage dispensers. Rental fees for these items must be billed separately from milk and beverages.

Section V Surplus Donated Dairy Products

6-17. Donated products

Periodically, the Department of Agriculture donates DOD surplus dairy products from the Commodity Credit Corporation (CCC).

- a. The installation menu board should include the 70/30 ratio of open market butter and cheese to surplus butter or margarine and surplus cheese to the SB 10-263.

- b. The TISO orders the proper mix of 30 percent open market butter and 70 percent surplus butter or margarine per the following:

(1) Thirty percent of normal food service requirements is to be met by ordering open market butter (NSNs 8910-00-935-6776, 8910-00-616-0038, or 8910-00-926-9962).

(2) Seventy percent of normal food service requirements is to be met by ordering surplus butter (NSNs 8910-00-782-3195, 8910-00-782-3193, or 8910-00-935-6709) or margarine (NSNs 8945-00-935-6854, 8945-00-616-0078, or 8945-00-926-6491).

c. Surplus donated cheddar cheese, NSN 8910-00-782-3191, and/or cheese American processed, NSN 8910-01-015-4183, may be requisitioned for issue. Quantities of surplus cheeses for issue are that amount over and above normal requirements, based on past demands for open market cheese.

d. TISOs may sell surplus donated butter and cheese to child care centers per AR 608-10.

e. MTF and NAF activities are not authorized surplus butter or cheese.

f. Commissary stores performing a troop issue mission must cite code R in card column 44 of DD Form 1348-1 (DOD Single Line Item Release/Receipt Document), for requisition to be honored by DPSC.

6-18. Not used.

Table 6-2
False demand codes

Code	Action
FDD (Salvage/Destroyed)	Enter FDD in column b. Enter quantity salvaged or destroyed in column e and subtract from column f total.
FDF (False Demand/Forced Mandatory Issue)	Issue made due to long supply or short shelf life. Enter FDF in column b. Enter quantity issued in column e and subtract from column f.
FDO (Out of Stock)	Warehouse should immediately notify requirements' clerk when a zero balance has been reached. Enter FDO in column b with a zero balance shown in column f.
FDR (False Demand Special Project One Time Requirement)	Quantity requisitioned to support Special Project One special field training exercise or similar project. A nonrecurring demand. Enter FDR in column b. Enter quantity issued in column e and subtract from column f.

Table 6-2
False demand codes—Continued

Code	Action
FDS (False Demand Substitution)	This quantity substituted for item. Enter FDS in column b. Enter quantity in column e and subtract from column f. As shown in the example, figure 6-1, 12 pounds on 3 August substituted for NSN 8955-00-286-5369, coffee R & G, 3 lb can. The quantity (12) in column e is circled to indicate a false demand. Note: posting of false demands is required if completing summary. The use of these specific codes is optional.

Table 6-3
Special Adjustment Codes

Code	Explanation
A(1)	Minus entry = out of stock. (1) = number of days. Multiply past average daily issues by number of days out of stock. Determine number of days from date out of stock until next shipment received. Add this total to the net requirement total.
B	Plus or minus = seasonal demand adjustment.
C	Plus entry only = quantity increased to support a one time requirement. Add this amount to the order requirement.
D	Plus or minus = unit to case adjustment. Adjust order requirement.
E	Plus or minus = case to pallet adjustment. Adjust order requirement.

SUBSISTENCE CONSUMPTION CARD

For use of this form, see AR 30-18; the proponent agency is DCSLOG.

DATE 19XX a	IDENTI- FICATION b	ON ORDER c	REC'D d	False Demand PDO or Transfer e	BALANCE ON HAND f	CON- SUMED g	DATE 19XX a	IDENTI- FICATION b	ON ORDER c	REC'D d	False Demand PDO or Transfer e	BALANCE ON HAND f	CON- SUMED g
3 Aug	BAL FWD				36		97 Nov	9313 0035	1200			1560	
3 Aug	V AUG 4		264		300		167 Nov	FDD			60	1500	
3 Aug	FDS			(12)	288		30 Nov	INV				340	1160
6 Aug	V AUG 10		768		1056		31 Dec	V DEC 5		1200		1540	
9 Aug	9235 0035	792			1056		7 Nov	9341 0072	1224			1540	
10 Aug	FDE			4	1052		31 Dec	INV				310	1230
17 Aug	I-DR			24	1028		4 Jan	V JAN 3		1224		1534	
31 Aug	INV				450	578	9 Jan	1009 0042	1104			1534	
6 Sep	V SE 7		792		1242		14 Jan	COM FDR			244	1290	
6 Sep	9249 0063	960			1242		31 Jan	INV				326	964
28 Sep	FDD			6	1236		1 Feb	V FEB 5		1104		1430	
28 Sep	INV				420	816	5 Feb	1036 0086	864			1430	
4 Oct	V OCT 5		960		1380		28 Feb	INV				620	810
5 Oct	9278 0043	1080			1380		8 MAR	1041 0043	720			620	
31 Oct	INV				480	900							
2 Nov	V NOV 8		1080		1560								

SUMMARY OF CONSUMPTION AND REQUIREMENTS

CONSUMPTION PERIOD	JAN 5640	FEB 5880										
RO (DAYS)	70	70										
PAST AVERAGE DAILY ISSUE	31.33	52.67										
TOTAL REQUIREMENTS	2193	2287										
ON-HAND AND DUE-IN	1430	1484										
NET REQUIREMENTS	763	803										
SPECIAL ADJUSTMENTS	B + 100 D + 1	B - 94 D + 11										
ORDER QUANTITY	864	720										
ITEM	COFFEE 2 lb CAN		STOCK NUMBER 8955-00-286-5368				UI 28	OL 45	OST 25	RIC 595	PRICE	Case Pack 12

Figure 6-1. Sample of completed DA Form 3293-R

Legend for Figure 6-1:

Figure 6-1. Instructions for completing the Subsistence Consumption Card (DA Form 3293-R) by block or column

First line. Enter date in column a. Enter 'BAL FWD' in column b and post the quantity on hand to column f.**Remainder of form****Column a.** Enter date of supply transaction**Column b.** Enter the requisition, or purchase document number, or voucher number used to post receipts. Use abbreviations such as

'INV' for inventories; 'BAL FWD' for balance brought forward; four digit Julian date; and four digit serial number of the requisition number.

Column c. Enter quantity of the item on order.**Column d.** Enter quantity received. Add to column f. Draw a light slash through quantity posted as on order in column c. When quantities received differ from quantities ordered, lightly line through quantity posted in column c. When a partial shipment is received post the remaining quantity on order above the quantity requisitioned.**Column e.** Enter the quantity of transfers to other TISA or commissary; nonrecurring orders; returns to depots; substitute issues; forced issues; transfers to PDO; or destroyed. Do not consider these

as consumed (column g) when data is used to compute RO. Subtract column e from column f. Table 6-2 shows false demand codes and table 6-3 shows adjustment codes.

Column f. Enter inventory quantity and balances on hand as indicated in instructions above.

Column g. Enter actual consumption. Determine the actual month's consumption as follows: Previous month inventory quantity + total month's receipts - false demands, Defense Reutilization and Marketing Office (DRMO), transfers, and current inventory quantity = actual consumption.

Summary of Consumption and Requirements

Consumption Period. Enter 6 months consumption history. For example 149 divided by 6 = 25 days.

RO (Days). Enter computed RO in days. For example, OL + OST = RO (45 + 25 = 70). Entry would be 70.

Past average daily issues. Enter daily consumption. For example, 5880 divided by 180 (days) = 32.67. Entry would be 32.67.

Total requirements. Enter RO in quantity. For example, $70 \times 32.67 = 2286.9 = 2287$. Entry would be 2287.

On hand and due in. Enter quantity On Hand (OH) and due in. For example, OH 620, due in 864 = 1484. Entry would be 1484.

Net requirements. Enter net requirements. To determine this, subtract OH and due in quantities from total requirements ($2287 - 620$ (OH) = 1667 - 864 (due in = 803). Entry would be 803.

Special adjustments. Enter total of any adjustments such as seasonal or unit to case. For example, B - 94 (seasonal demand) and D + 11 (unit to case).

Order quantity. Enter quantity to be ordered. Determine this by subtracting or adding any adjustments from net requirements. For example, net requirements 803 - 94 (seasonal demand = 711 + 11 (unit to case) = 720. Entry would be 720.

Item. Enter the noun and descriptive adjective.

Stock Number. Enter the NSN assigned in FSC 8900-SL or MCN.

UI. Enter unit of issue as shown in FSC 8900-SL.

OL. Enter authorized OL in days.

OST. Enter OST in days.

RIC. Enter the Routing Identifier Code. This is an optional entry to identify source of supply and applicable acquisition device codes.

Price. Enter current standard price in pencil. This is an optional entry

Case pack. Enter number of units.

Chapter 7 Receiving

7-1. Procedures for receiving

This chapter prescribes procedures for the control and documentation of receiving subsistence at TISAs. Proper receiving is essential to proper accountability.

a. DPSC furnished perishable subsistence received in CONUS is documented on standard multi-use DPSC Form 2005-2 (Requisitioning/Invoice/Shipping Document). Three completed copies of DPSC Form 2005-2 will normally accompany each shipment.

b. Semi-perishable subsistence is documented on DD Form 1348-1 (DoD Single line Item Release/Receipt Document).

c. DPSC contract purchased subsistence is documented on SF 26 (Award/Contract).

7-2. Receiving subsistence

The TISO establishes the optimum frequency of receipts, based on TISA size, warehouse location, and personnel available. He also conducts unannounced spot checks of receiving operations at each receiving point at least once a week. The person in charge of a branch TISA performs the spot checks when distance precludes the TISO from performing the check. When possible the TISO provides the perishable and semiperishable warehouses advance notification of due in shipments. The warehouse supervisor ensures that—

a. Receiving personnel do not place orders with vendors.

b. Warehouse personnel are properly trained in receiving procedures.

c. Personnel receiving supplies sign (full signature) and date all receiving documents.

d. Receiving personnel identify one or more cases on the bottom layer of each pallet, by entering the date of receipt or a local TISA color code. Marking the date of receipt assists in proper rotation; in preparing discrepancy reports; and in the conduct of cyclic inspections by food inspectors. When using a color code system in lieu of date marking the following will be performed:

(1) Place a color identification on the bottom of each pallet load. The color is coded to month of receipt. For example, black (January), orange (February), and red (March).

(2) Use pallet tags, pressure sensitive, monthly color coded cards; colored tape stick-on labels; labeling guns; or felt tip markers to color code cases.

(3) Post a chart depicting the color code for each month near each warehouse receiving point.

e. A stick on label (fluorescent red) with the words "Use First" and date of receipt is placed on several cases of each pallet when—

(1) A shipment of the same item is received with an older date of pack than that of the item already on hand.

(2) A newer date of pack is received which shows evidence of possible damage.

(3) Stock has a use or sell by date on cases which is older than stock on hand.

7-3. Control of receipt documents

a. Control of receipt documents is critical. Warehouse personnel will hand carry receiving documents to the administrative office by close of business daily. Sets of documents pertaining to semi-perishable items should be batched by source of supply and fastened together to prevent loss. The top document will be used as the key document for posting to the DA Form 3295-R.

b. The person in charge of a branch will send receiving documents to the parent activity in the most expeditious manner possible. As a minimum, the documents should be sent no later than 2 work days after receipt.

7-4. Recording receipts

a. The TISO uses DA Form 272 (Register of Vouchers to a Stock Record Account) to record all receipts. A sample form with completion instructions is at figure 7-1.

b. The DA Form 272 will be maintained at each receiving point.

c. The next open voucher number of the VRGC will be assigned

and provided to the receiving personnel before shipment is unloaded. The number and source of supply will be posted to the VRGC at that time.

d. Tally numbers will be assigned to direct vendor delivery (DVD) items such as bakery and dairy products received at the TISA warehouse. Begin by assigning number one to the first DVD receipt each month.

e. The DA Form 272 maintained at receiving points will be verified weekly, and filed each month with the TISA account.

f. Verify weekly that all receipt documents recorded on the DA Forms 272 have been posted to the VRGC or vendor's abstract.

g. Confirm that the accounts clerk has posted the DA Form 272 data and initialed and dated the DA Form 272.

h. Receiving personnel—

(1) Obtain a voucher number or tally number from the accounts clerk.

(2) Verify that the quantity shipped from the supplier is the same as received. Discrepancies will be annotated on the receiving documents with the actual quantity received.

(3) Receive perishable subsistence at average weight indicated on shipping or receiving documents. The receiving person will count the actual number of cases received times the average weight and annotate the document with pounds received. Discrepancies between actual count and amount reflected on the receiving document will be annotated on the document.

(4) Receiving personnel will report the actual quantity of semi-perishable subsistence offloaded as the received quantity.

(5) When DD Form 1348-1 is not available, list all items received by nomenclature, unit pack, quantity, and price on a hand-written DD Form 1348-1 or DD Form 250 (Material Inspection and Receiving Report).

(6) Dates and signs (full signature) the receiving document.

(7) Records receipts to the DA Form 272 as follows:

(a) Enters the voucher or tally number on the DA Form 272. The voucher or tally number is also entered on the shipping document or delivery ticket in the lower right corner.

(b) Enters the voucher or tally number on each document, if there is more than one shipping document. Enter sequence number of each succeeding document next to the voucher or tally number as shown in the following example:

1. Received 103 line items with a DD Form 1348-1 for each item (DD Form 1348-1).

2. Voucher number assigned by accounts clerk is 10.

3. Write 10(1) or 10, 1 of 103 on the first document (DD Form 1348-1).

4. Write 10(2) or 10, 2 of 103 on the second document.

5. Write 10 plus next number (in parenthesis) or 10 of the number of 103 on each succeeding document.

i. The Warehouse supervisor must ensure that all receipts are signed, dated, and posted to the DA Form 272. He also ensures that all receipt documents are hand carried to the administrative office daily and takes the DA Form 272 to the administrative office weekly for verification. At the close of each accounting month he returns the completed DA Form 272 to the administrative section for filing.

j. The receiving person (transportation data)—

(1) Verifies data on Government Bills of Lading (GBL) or other receiving documents.

(2) Explains any discrepancies.

(3) Notifies the warehouse supervisor, who in-turn notifies the transportation officer, if the seals are broken or show signs of tampering, or differ from that on shipping document before unloading. See appendix D for additional internal controls for seals.

7-5. Receipts from Defense Logistics Agency (DLA) distribution depots of improper or misdirected shipments

The TISO receipts for misdirected items, improper shipments, items not ordered, or strayed shipments. The TISO also reports the shipment to DPSC using SF 364. There is no minimum dollar value for

these reports. DPSC will fund transportation costs associated with disposition or return of subsistence caused by a DPSC discrepancy.

a. DPSC determines the weight of an average weight piece count item (case or box) by dividing the total weight of the lot by the number of pieces (cases) in the lot. Actual (net) weight of cases may vary from the average weight.

b. The TISO will receive subsistence at average weight as shown on the receipt/shipping documents.

7-6. Receipt from vendors on contract with DPSC

a. Subsistence will be shipped direct from vendors on contract with DPSC. Standard Form 26 is a combination purchase or delivery order and receiving report providing the contract number, vendor, item, quantity, delivery date, inspection, and acceptance. The TISO furnishes one copy (when received) to the Veterinary Services Personnel (VSP) as a request for inspection.

b. When the receipt conforms to all terms of the order, the TISO and VSP signs the receiving report or equivalent. The TISO—

(1) Uses one copy as a voucher for the TISA account.

(2) Furnishes one copy to the installation finance and accounting office, if required.

(3) Submits a receiving report to DPSC within the timeframe specified by DPSC.

c. When the vendor uses other than standard shipping documents, the TISO completes and distributes these documents as required.

d. The TISO notifies the DOC and annotates the shipping document when—

(1) A partial or complete shipment of DVD is rejected. State reason for rejection.

(2) Shipper or carrier liability can be readily determined.

e. On requirement type contracts, the TISO—

(1) Consults with VSP before rejecting or accepting nonconforming items.

(2) Coordinates with the DOC for appropriate price reduction if nonconforming, but wholesome items are accepted.

(3) Prepares receiving report reflecting price adjustment.

(4) Notifies DOC before nonconforming supplies are rejected. The DOC furnishes the TISO with disposition instructions.

7-7. Receiving locally purchased supplies

a. The TISO completes the receiving portion of the DD Form 1155 (Order for Supplies for Services) or prepares DD Form 250 (Material Inspection and Receiving Report) or prepares other forms as designated by the DOC. After the VSP inspects and stamps vendor's delivery document, the receiving person—

(1) Compares purchase orders with vendor delivery documents. If quantities ordered differ from those received, but within variation authorized by the contract, accept the shipment. If they exceed authorized variation, notify the TISO and DOC for instructions.

(2) Notes any overages or shortages on the delivery document. Damaged items will not be received. The receiving person also signs the document and have the vendor representative also sign the document.

(3) Forwards the vendor's delivery document to the administrative office for completion of a receiving report.

b. The TISO furnishes a copy of the completed receiving report or equivalent to the installation FAO for payment. This will be accomplished within timeframes established by the supporting FAO.

7-8. Subsistence from other sources

The TISO receives and accounts for subsistence from other military installations the same as for DPSC shipments. The VSP inspects the receipts.

7-9. Receipt of perishable subsistence from DSO

a. *Excess quantities.* The TISO contacts the DSO immediately by phone for disposition instructions when the product received is in excess of quantities shown on the shipping document or to the TISA needs. A SF 364 is prepared per AR 735-11-2. The TISO should accept overage when the product can be used. This will preclude additional transportation costs.

b. Shortages received. The TISO—

(1) Contacts the Defense Subsistence Office (DSO) by phone when quantities received are less than shown on the Government Bill of Lading (GBL).

(2) Annotates the count and shortage on the GBL and has it verified by the delivery driver. If the GBL is marked "Carrier's Count" and the seals are not intact or the seal number is different, any shortage may be the responsibility of the carrier or shipper. If there is insufficient information to locally resolve the discrepancy, transportation personnel should submit SF 361 (Transportation Discrepancy Report (TDR)). NOTE: The carrier is responsible for only total piece count, not each line item.

(3) Submits a SF 361 if it is determined that the shipment was actually short shipped.

c. Damaged product received (CONUS only). The following action will be taken:

(1) When a shipment from DSO is received in a damaged or deteriorated condition (such as frozen items thawed, chill items frozen, cases broken with damaged product), it can be assumed a discrepant shipment involving carrier liability. The TISO must make a telephone report to the transportation branch of the DSO who will issue guidance.

(2) An inspection by the VSP of items concerned should be made in the presence of the driver who is in effect the carrier's agent. The TISO will note in detail the cause, if known, and the extent of damage or deterioration of the product. This will be written on the receipt or shipping document given to the driver and on all copies of GBL. If DSO recommends rejection of shipment, the carrier has the right to inspect the rejected product. Details should include—

(a) Truck opening temperature.

(b) Location of rejected product within the truck or van such as stacked too high crushing bottom items, stacked in front of the air duct, and stacked too tight against the barrier between freeze and chill.

(c) Description of damaged or deteriorated product to include number of cases involved, percentage of damage of each case, internal temperature of product, and probable cause of the damage.

(d) A statement that the driver witnessed the above determinations. If possible, the TISO will obtain a signed statement from the driver acknowledging existence of damage.

(3) The TISO will sign the carrier's delivery receipt for the actual amount delivered with a notation of the discrepancy and the disposition of the damaged material.

(4) The receiving transportation office should prepare an SF 361 according to AR 55-38.

(5) The VSP should prepare a DPSC Form 4072 (Report of Unsatisfactory Carrier Performance). Copies of the DPSC Form 4072 should be furnished to the transportation office.

d. Wrong product received. When correct quantities of subsistence are received, but the items shipped actually differ from those stated on the shipping document, the TISO will negotiate a solution with the DSO. The TISO will not reject the product back to the carrier.

e. Poor quality product (unsuitable quality condition not caused by the carrier.) The TISO—

(1) Immediately contacts the DSO, Quality Assurance Branch, for a price adjustment when fresh fruits and vegetables (FFV) received are not suitable for intended use (such as wilted, overripe, or excess decay).

(2) Contacts the accountable officer, DPSC, for disposition instructions on freeze items, or hardy chill items. Be prepared to request replacement shipments with new requisition numbers at that time. Prepare and submit an SF 364. If credit is appropriate, request the finance officer submit a request for billing adjustment, duplicate billing, or receipt billing status card to adjust billing.

f. Lack of supply and shipping documentation. The following action will be taken:

(1) The TISO notifies the DSO when supply and shipping documentation are missing.

(2) The DSO provides information to effect the receipt and determine cause for missing documentation.

7-10. Reporting discrepant shipments and unsatisfactory subsistence

a. Discrepancies incident to shipment are the difference between the condition or count of the items shipped from that listed on the shipping document. Refer to current editions of regulations cited to ensure correct preparation and routing of required reports.

b. Discrepancies in shipments of subsistence supplies will be reported and accounted for per procedures in AR 55-38 and AR 735-11-2. In those instances where part of a shipment is rejected at time of receipt due to visible damage to containers, or when the carrier's freight bill indicates a different number of containers than actually received, the following additional actions will be taken:

(1) The receiving warehouse personnel will have the carrier's freight bill corrected to reflect the actual receipts.

(2) The carrier's representative and the receiving warehouse personnel will sign all copies of the carrier's freight bill where such corrections were made.

(3) The TISO will reproduce these carriers' freight bills so a total of three copies are available and distribute them as follows:

(a) File original copy with the TISA voucher copy of the receiving document.

(b) Forward two copies to the servicing FAO for filing with their copy of the receiving document, and to accompany payment to the vendor.

7-11. Receipt of subsistence supplies in overseas TISAs

Procedures for the receipt of subsistence supplies by TISAs in overseas commands will conform, as far as practicable, to this regulation. If an item was not ordered, the TISO must contact the contracting officer. Only the contracting officer is authorized to reject offshore purchased items. The fact that items were not needed when received is not a valid basis for rejection. The discrepancy must be verified prior to any rejection of subsistence or return to the delivery person.

7-12. Turn-in of subsistence

Items to be turned in will be inspected at the TISA by the VSP. Subsistence not suitable for storage and reissue will not be accepted or received for.

a. The TISO—

(1) Specifies dates turn-ins can be made.

(2) Receipts for turn-ins of acceptable subsistence.

(3) Credits the customer's account or the appropriation charged (as required) and posts turn-ins to the DA Form 4538-R.

b. Subsistence turned in will be—

(1) Listed on DA Form 3161, DA Form 3294-R, shopping list, or other appropriate document.

(2) In unit of issue, not restricted to case lot quantity.

(3) In unopened containers.

(4) Only items authorized in C 8900-SL. No special order items will be accepted for turn-in.

(5) Priced at current month's prices.

c. The turn-in document must—

(1) Be signed by the person turning in the subsistence.

(2) Contain confirmation by VSP that subsistence is suitable for storage and reissue.

(3) Be signed by person receiving the turn-in.

7-13. Processing no cost receipts

The TISO may receive subsistence at no cost. To maintain accountability for and provide an audit trail for no cost receipts the TISO—

a. Assigns a voucher number to the receipt document.

b. Enters such receipts into the DA Form 3295-R at zero dollar value. Do not process these receipts into the financial system.

c. Keeps the stock segregated from other stock. Mark the cases or items to identify them from other stocks.

d. Issue to dining facilities without charge to their account and enter "free issue" on all copies of the issue documents.

e. Does not post these items to the DA Form 4538–R, and will not report them on DA Form 2969–R (Food Cost and Feeding Strength Summary) (AR 30–5) unless required by HQDA.

Legend for Figure 7-1:

Figure 7-1. Instructions for completing the (Register of Vouchers to a Stock Record Account) DA Form 272 by item

DODAAC. Enter TISA DODAAC.

Page number. Enter page number.

Supply support activity. Enter name of TISA and perishable or semiperishable storage.

Date. Enter date of receipt.

Serial. Enter voucher number or tally number for direct vendor delivery items (such as bakery and dairy products) received at the TISA warehouse.

PD. Enter number of documents such as (1) (103) (see para 7-4h(7) or ticket number for DVD items.

Date complete. Use this column the same as 6 above, if needed, or leave blank.

To/From. Enter source of supply.

Stock number. Enter NSN or leave blank.

Item noun. Enter item noun of first item on the shipping document and average weight or number of cases of the total shipment.

Remarks. Enter any further identification of the document being registered such as requisition or purchase order number, shipping document, damage or shortage, and date paperwork was sent to the administrative office. The receiving person will enter his or her initials.

Chapter 8 Pricing and Price Lists

8-1. Policy governing standard prices

This chapter provides the policies and procedures which govern the establishment of standard prices within Army TISA's. Standard prices will be in effect throughout each TISA accounting period. The TISO will not change the standard price of any item within an accounting period.

8-2. Single standard pricing

Each subsistence item will have a single standard price. Standard prices will be in dollars and cents with no more than two (2) digits to the right of the decimal.

a. Standard prices will be established for branches in the same manner as for the parent activity.

b. The 5-mill rule will be used to round all subsistence prices to the nearest whole cent. Examples of using the 5-mill rule are—

(1) Items received at a cost/issue price of \$ 1.0539 would have a standard price of \$ 1.05.

(2) Items received at a cost/issue price of \$.0455 would have a standard price of \$.05.

8-3. Establishing prices

a. DPSC establishes prices for all items listed in C 8900-PL (Federal Supply Catalog Price List). A TISO will not use prices from other publications or files. The C 8900-PL is the only official source of prices for listed subsistence.

b. The TISO will use the standard prices from C 8900-PL for

listed items when local purchase has been authorized due to non-receipt of items from DPSC.

c. When an item is locally purchased and the size varies from the size listed in C 8900-PL, the item price will be based on the listed price. For example, a 10 ounce specification item is requested through local purchase and a 6 ounce size of the item is received. Compute the standard price as shown in the example below.

(1) Item price listed in C 8900-PL is \$1.56. Size listed in C 8900-PL is 10 ounces. Price (\$1.56) divided by item size (10 oz) equals computed price per ounce (\$0.156).

(2) Local purchase size received is 6 ounces. 6 oz. times computed price per ounce (\$0.156) equals \$0.936. After applying the 5-mill rule the adjusted standard price for this item will be \$0.94.

b. For nonlisted items the following requirements will be met:

(1) The price from the DPSC shipping document (which includes transportation surcharge) will be used to establish the standard price for nonlisted items. For example, FFV item - 30 pound case. Shipping document price is \$10.59 per case; \$10.59 divided by 30 equals \$0.353. Apply the 5-mill rule to obtain a standard price of \$.35 per pound.

(2) Standard prices for nonlisted items will be established no earlier than the close of business 6 workdays before the end of each accounting period.

(3) The invoice price of the last shipment, of a nonlisted item, received before the cutoff date will be used to establish the standard price for the next accounting period. For example, a nonlisted item received at invoice cost of \$.725 on 24 April will be rounded to \$.73 as the standard price for May.

(4) For shipments received after the cut off date, but before the end of the accounting period, the standard prices will be computed as follows: The standard price for May is \$.73; a shipment received 26 April at invoice price of \$.742 will be debited to DA Form 3295-R and issued at \$.73 through May. Use the invoice price of \$.742 (\$.74) to establish the standard price for June provided no other shipment is received before standard price computations are completed in May for June.

(5) The first invoice price in the current pricing period will be used to establish the standard price of any item that was not in stock when prices were established. For example, in April no stocks of a nonlisted item were on hand. A shipment was received on 2 May, invoiced at \$.7942 per pound. The standard price for May would be \$.79 per pound.

8-4. Establishing oversea standard prices

Major oversea commanders designates an agency to establish troop issue subsistence prices centrally for use within their commands. Major oversea commanders may establish a cutoff date, before the beginning of each accounting period, to allow enough time for preparation, publication, and distribution of the price list.

a. DPSC furnished items will be priced per paragraph 8-2.

b. Items authorized for local purchase may be centrally priced by the agency publishing the oversea price list, or by the TISO, if decentralized for local purchase. When decentralized the TISO will establish and record prices for items authorized for local purchase per paragraph 8-3.

8-5. Establishing standard prices for subsistence purchased under contract.

a. *Bakery and dairy products.* DPSC procures dairy and bakery products using requirements or indefinite quantity type contracts that cite installation stock funds. The TISO establishes standard prices for these items based on the contract price. Dispensing equipment costs such as leasing of CO2 cylinders will be charged to OMA and will not be posted to DA Form 3295-R. These charges will not be included in the price of subsistence issued.

b. *Eggs.* When eggs are procured through a DPSC requirements type contract, the standard price for that month will be the price listed in the C 8900-PL.

8-6. Ice

Locally purchased ice will be priced at contract or purchase order price. Ice produced from ice making machines in a TISA will not be priced. This ice will be issued free of charge.

8-7. Price adjustment items

a. DPSC reduced price items. DPSC may reduce the standard price of centrally managed subsistence to encourage sales. If a reduced price item is requisitioned, the reduced price will become the standard price at the time of receipt. Account for and issue these items at the reduced standard price. Do not reduce the price of like items already in inventory. Reduced price items will be received, stored, issued, inventoried, and accounted for separately.

b. FFV. The TISO—

(1) Negotiates with the servicing DPSC element for price reductions on FFV found (by VSP) to be spoiled or deteriorated. All losses must be supported by a DD Form 1232 (Quality Assurance Representative's Correspondence) or DD Form 1691 (Arrival Condition Report, Perishable Subsistence) completed by VSP. If VSP are not available, the TISO will document the loss following instructions provided by the supplying DSO source.

(2) Telephones the DPSC servicing element immediately (the same day as received, if possible) after discovery of the discrepant FFV. The DPSC representative is provided with the following:

(a) Date of receipt, document number, and item.

(b) Cause of loss, such as, decay, deterioration, substandard grade, and/or excessive foreign matter.

(c) Extent of loss, preferably expressed as a percentage of total item quantity received.

(3) Makes a memo record of the telephone call. This will include the following:

(a) Name of person contacted.

(b) Name of person making the call.

(c) Date and time of call.

(d) Final price agreed upon. The DSO representative will process a shipment adjustment that will result in reduced billing after agreement of percentage of credit to be given.

(4) Establishes an adjusted standard price for the shipment based on the percentage of loss established at time of arrival regardless of invoice price. For example, if DPSC estimated 10 percent loss of an item with a standard price of \$.13 cents per pound, the adjusted standard price would be computed as follows: \$.13 (standard price per pound) times .10 (10 percent loss) equals \$.0130 or \$.01 (5-mill rule). The adjusted standard price and DPSC billing would be \$.12 per pound (\$.13 - .01 = \$.12). The adjusted standard price (\$.12) is applied only to the damaged shipment received. Future shipments (not damaged) would be issued at the established standard price (\$.13).

c. B Rations.

(1) The TISO will receive, account for, and issue B ration items at the standard price to all authorized customers unless otherwise directed. When required, a B ration excess cost allowance will be computed and provided by a USAQMC&S message.

(2) Active Army units under ARCS may receive an excess cost allowance for B ration items. The allowance will be credited when B ration items are listed in SB 10-260-1, in the overseas rotation

plan, or are issued with special instructions from the USAQMC&S. B ration items ordered as a matter of preference (by supported units) or ordered by units under provisions of the AFFS will not receive an excess cost allowance.

d. Forced issues. The TISO will not charge dining facilities the cost of forced issue items. The total value of items force issued to the dining facility will be charged to the installation stock fund as an inventory loss due to contamination or deterioration. Total dollar value of forced issues will be posted as a credit to DA Form 3295-R.

e. Mandatory issues.

(1) Items with limited remaining shelf-life in the TISA will be designated for mandatory issues by the installation or command menu boards. These items will be charged to dining facility accounts at standard price.

(2) The USAQMC&S will provide information by message on HQDA directed mandatory issues.

f. Commissary reduced price items. The TISO may purchase commissary reduced price subsistence if the quantity is sufficient to meet feeding strength requirements for one or more meals. Procedures for such purchases will be as specified in paragraph 6-7 f.

8-8. Price reductions

Subsistence items with a shelf-life close to their termination date may require price reduction to preclude loss to the government. The TISO will forward written requests for price reductions through channels to the director, ACES, ATTN: ATSM-CES-OC, Fort Lee, VA 23801-5041.

8-9. Maintenance of DD Form 708

a. The TISO uses DD Form 708 (fig 8-1)) to record approved price reductions to on hand inventory. Instructions for completing the form are in figure 8-1. Post the total to DA Form 3295-R.

b. DD Forms 708 prepared for reduced price items are separate from the price adjustment inventory.

8-10. TISA price lists

a. The TISO provides copies of C 8900-PL to each authorized customer. As an option, the TISO may publish a local consolidated price list. The TISA price list must contain all items normally stocked by the TISA to include DVD items. Oversea designated agencies publishes and distributes the quarterly ASL/PL and monthly updates.

b. The TISO prepares a price list for all items not listed in the C 8900-PL. Copies will be furnished to each customer.

c. TISA published price lists will contain the following:

(1) Item description.

(2) National Stock Number (NSN).

(3) Unit of issue.

(4) Current price.

(5) Direct vendor delivery (such as dairy and bread products).

(6) Local purchase subsistence.

Legend for Figure 8-1:

Figure 8-1. Instructions for completing DD Form 708 by block or column

1. **Date.** Enter month and year.
2. **Installation.** Enter name of TISA.
3. **Accountable Officer.** Enter name of TISO or accountable officer.
4. **Department.** Enter "subsistence".
5. **Article.** Enter item description of the item subject to price change.
6. **Unit.** Enter unit of issue.
7. **Old Price.** Enter current price
8. **New Price.** Enter new price
9. **Price Change.** Enter the difference between the current and new prices. If the new price is more than the current price, put a plus (+) sign in front of the difference. If the new price is less than the current price put a minus (-) sign in front of the difference.
10. **Quantity.** Enter the quantity on hand as reflected on the price change inventory.
11. **Debit.** Multiply the quantity on hand by the price change difference. Enter total in this column if there was an increase (plus) in price.
12. **Credit.** Multiply the quantity on hand by the price change difference. Enter the total in this column if there was a decrease (minus) in price.
13. **Total.** Enter total of debit column. Enter total of credit column. Net the difference and post the dollar amount to the VRGC as a debit or credit.
14. **Signature.** The TISO or accountable officer will sign the DD Form 708.
15. **Voucher number.** Enter voucher number 2.

Chapter 9

Storage of Subsistence Supplies

9-1. Guidance for storage and layout

This chapter provides guidance for storage and layout of subsistence. Additional information is in DOD 4145.19-R, DOD 4145.19-R-1 and FM 10-23-2. Current copies of DOD 4145.19-R, DOD 4145.19-R-1 and FM 10-23-2 should be on hand in the TISA administration and warehouse offices.

9-2. Storage of subsistence

a. The TISO publishes, updates, and maintains SOPs for storage operations. The storage SOP will include the following as a minimum:

- (1) Procedures for the receipt, storage, rotation, and issue of subsistence.
- (2) Fire, safety, and security procedures, to include key control.
- (3) Procedures for control and maintenance of housekeeping supplies and equipment.

(4) Control of visitors and persons not assigned to storage. Visitors will not be permitted in any storage area or activity unless escorted.

(5) Inventory procedures.

(6) Procedures to request in storage inspections by VSP.

(7) Procedures to identify, segregate, and report foods under AR 40-660 (DOD Hazardous Food Recall System).

(8) Procedures to segregate and identify items on medical or legal hold.

(9) Salvage procedures.

(10) Sanitation procedures.

(11) Procedures for calibrating scales.

b. All shipments will be segregated and marked to ensure that the oldest dates of pack are issued first (first-in, first-out rule). Exceptions are when it may be necessary to issue items quickly to avoid loss when an identical item is in better condition for continued storage.

9-3. Perishable subsistence

a. Chill and frozen storage.

(1) Each refrigerated storage room will be equipped with an indicating type thermometer and 24-hour recording thermometer with a remote signal automatic alarm device per AR 429-53. Recording devices should not be placed near heating systems or open doors.

(2) When refrigeration is not equipped as stated above, warehouse personnel will check and record the temperature twice daily (morning and end of operating hours).

(a) DA Form 5296-R (Temperature Maintenance Chart) will be maintained at each refrigerated storage area not equipped with automatic devices, and in all semiperishable storage areas. DA Form 5296-R will be locally reproduced on 8 1/2-inch paper. A copy for reproduction purposes is located at the back of this regulation.

(b) Refrigerated areas will be physically monitored on non-operating days when an automatic warning system is not operational.

b. *Air circulation.* Warehouse personnel will ensure that storage of subsistence permits air circulation and meets the standards of DOD manual 4145.19-R-1. Pallets will be used for all subsistence to allow free circulation of air under items stored on floors.

c. *Frozen fruits and vegetables.* Warehouse personnel should transfer frozen fruits and vegetables promptly to a low temperature storage space on delivery. Temperatures of the load should be checked by VSP on arrival.

d. *Dairy products and eggs.* Do not stack egg cases more than five high to avoid pressure damage.

e. *Transport and storage.* Transport and storage compatibility of fresh fruits and vegetables is contained in DOD 4145.19-R-1.

f. Recommended storage for frozen perishable subsistence.

(1) *Temperature.* Storage temperature for all frozen subsistence items will not exceed zero degrees Fahrenheit. For ice cream the recommended temperature is minus 10 degrees Fahrenheit and in no case should the temperature exceed zero degrees Fahrenheit. In no case should a product received in a thawed state be refrozen for storage.

(2) *Packaging.* Warehouse personnel should establish a program to reseat or repackage all damaged frozen containers before they are stored.

(3) *Approximate storage life for chill and frozen subsistence.* The approximate storage life given in DOD 4145.19-R-1 is the best estimate of expected life. The TISO must establish procedures to provide surveillance from time of receipt until the subsistence is issued.

9-4. Semi-perishable subsistence

a. *Classification.* Semi-perishable subsistence items are identified in C 8900-SL with an SP perishability code. They are classified as semi-perishable because they have been canned, dried, dehydrated, or otherwise processed to be stored in nonrefrigerated spaces.

b. *Storage methods.* Proper storage methods will prevent damage

to items in storage, and ensure speed and efficiency in the receipt, handling, and issue of such items.

c. Storage precautions. Warehouse personnel will—

(1) Not stack items so high as to cause a bursting or crushing of the bottom layers.

(2) Use palletized storage to facilitate handling of the stock and reduce losses by breakage in handling. All items should be properly cross-stacked to keep the stack solid and prevent it from toppling.

d. Storage periods (keeping time). Dry storage of semi-perishable subsistence, as shown in DOD 4145.19–R–1, should be used only as a guide. This guideline is based on the optimum rather than the maximum storage life. Subsistence that has been on hand beyond the safe storage period should be inspected carefully for spoilage, leakage, or other damage. Those items will be given priority of issue over newer stocks.

e. Insects and rodents. Insect repellents should be used carefully so as not to contaminate the foods or cause damage by absorption of the fumigant or insecticide flavor. Storage of subsistence will permit cleaning, inspecting, and required fumigation. Rodents are carriers of filth and disease; the importance of controlling these pests is evident. The most effective method of control is to prevent entry of these animals.

f. Birds. Any actions taken to bird proof buildings or eliminate birds must be coordinated with state and local agencies to prevent violation of public law. This will be done in coordination with and performed under the supervision of the installation facilities engineer.

g. Over-aged stock. Request VSP inspection on all subsistence on which the shelf life has expired, or upon expiration of the last inspection test date (ITD). The ITD indicates the approximate remaining shelf life. Do not misinterpret the ITD as an expiration date. Notify DPSC of any subsistence that is received with expired shelf life and request disposition instructions.

9-5. Storage layout

The warehouse supervisor prepares and maintains a planograph to show storage areas and how space within each is subdivided. The planograph will include shipping and receiving areas, main aisles, working aisles, locker or restrooms, and offices. DOD 4145.19–R–1 contains guidance for planograph preparation.

9-6. Scales

Each TISA must have a program to calibrate or verify the accuracy of scales to meet state or local requirements. Calibration is normally performed by the Bureau of State Weights and Measures in CONUS and by maintenance units in overseas commands. Scales should be graduated in one-fourth pound increments. Scale testing weights for a warehouse are listed in C 6670 (Federal Supply Catalog) and will be obtained from installation supply. Test weights will be available at each facility. Storage personnel must test scales monthly. The warehouse supervisor establishes the program and maintains records of all testing and calibration.

9-7. Class 9 inspections

VSP are responsible for the conduct of Class 9 surveillance inspections. The TISO requests inspections to meet frequencies required by AR 40–656 and AR 40–657. The TISO—

a. Coordinates a Class 9 inspection program with the veterinary service officer. The TISO also requests inspections of perishables in TISA storage over 30 days and semiperishables over 90 days (AR 40–656).

b. Determines the action needed as a result of VSP findings and recommendations.

c. Starts corrective actions immediately to prevent further deterioration or loss.

9-8. Damaged items

Care must be exercised in the use of materials handling equipment (MHE) and the movement of subsistence to minimize damage.

Items unsuitable for issue will be segregated in a separate area of the TISA for ultimate disposal under chapter 15.

9-9. Safety

The TISO develops and implements a safety program that meets the standards of DOD 4145.19–R–1 and FM 10–23–2. Safety actions and policies will be included in the each TISA SOP. In addition the safety plan will detail the—

a. Posting of NO SMOKING signs at all entrances to all refrigerated and non-refrigerated storage areas.

b. Placement of directional arrows to show the location of fire fighting equipment.

c. Use of yellow and black 3-inch stripes to mark hazardous areas such as pit and platform edges, railings, and bottom stair risers.

d. Devices used in cold storage facilities to permit the door to be readily opened from the inside.

e. Alarm system in each cold storage facility that can be activated from within all freezer rooms.

f. Placement of an axe in each freezer room adjacent to the exit. Mark the axe with fluorescent paint so it can be found easily in the dark.

g. Installation of an automatic emergency light above the exit in each refrigerated room. The automatic emergency light will be of the type that contains sealed nickel cadmium batteries and is continuously energized by a trickle charge from the electric powerline. Where automatic emergency lights have not been installed, use fluorescent paint around the pushbolt inside the exit door. Also, paint directional arrows using reflecting paint so personnel inside the room may find their way to the exit door if the power fails.

h. Provision of clothing suitable to maintain normal body warmth, to include insulated safety shoes, to all employees working in cold storage areas. Employees in non-refrigerated warehouses will be provided regular safety shoes.

i. Location of an eye flushing station adjacent to forklift battery recharging areas. Flushing stations are not required if charging is accomplished without removing the battery from the forklift.

j. Storage of all compressed gas cylinders. Cylinders must be capped, blocked, braced, or chained upright to preclude accidental damage to valves, and discharge or foot injury in storage and in transit.

9-10. Storage security

The TISA storage SOP must include physical security procedures as specified in AR 190–51 and FM 19–30. The provost marshal provides technical assistance on physical security matters. The TISO may request periodic crime prevention surveys of the TISA per AR 190–13. The SOP must include an effective key control system. The system provides for a key log and changing of locks annually. Further, all locks must be changed upon the change of accountable officers. TISA personnel turn in keys at close of each business day.

a. Warehouse personnel protect subsistence in the TISA to prevent loss from theft or pilferage during receiving, storage, and issue.

b. Pilferage may be minimized through—

(1) Education and training.

(2) Personal example.

(3) Inventory controls.

(4) Ethical standards for all personnel.

c. Warehouse doors must be secured when not in use. During operating hours, open warehouse doors, refrigerated rooms, and other unsecured areas must be under observation of warehouse personnel.

9-11. Power outage plans

The TISO establishes power outage plans to protect products during prolonged freezer or refrigerator outages. Suggested means of protection include the following:

a. Coordination with the commissary officer for temporary use of freezer or chill space.

b. Use available military or commercial refrigerator vans.

c. Contract for use of commercial refrigerated space. Process requirements for commercial storage space per to AR 740-30.

TEMPERATURE MAINTENANCE CHART

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

1. MONTH/YEAR

MAY 19XX

2. PROPER TEMPERATURE RANGE

32° - 35°

3. LOCATION

FORT ANYWHERE

DAIRY

DATE	TIME	TEMP	INITIAL	TIME	TEMP	INITIAL	TIME	TEMP	INITIAL	TIME	TEMP	INITIAL	TIME	TEMP	INITIAL
1.	0800	34°	JL	1300	36°	JL	1800	35°	RS	(SUNDAY Closed)					
2.	0800	35°	RH	1300	34°	RH	1800	34°	BD	2300	33°	RS	0400	32°	RS
3.	0800	32°	JL	1300	33°	RH	1800	36°	JR	2300	32°	BD	0400	32°	BD
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DA FORM 5296-R, NOV 92

DA FORM 5296-R MAY 84 IS OBSOLETE

Figure 9-1. Sample of completed DA Form 5296-R

Chapter 10 Inventories

10-1. Inventories within the TISA

The TISO ensures the conduct of all required inventories within the TISA. Required inventories are as follows:

a. The annual accountability inventory. This inventory is conducted between the 26th and the last calendar day of the October accounting period.

b. The quarterly accountability inventory. This inventory is conducted between the 26th and last calendar day of January, April, and July.

c. A scheduled accountability inventory which may be deferred up to 31 days by the TISO when—

(1) Transfer of accountable officers has been accomplished within 31 days prior to the scheduled inventory. The next inventory period would cover 4 months.

(2) Transfer of accountable officers will be accomplished within 31 days after the scheduled inventory. The next inventory period would cover only 2 months.

(3) The installation commander or designated representative may approve the conduct of an accountability inventory at other times than stated in (1) and (2) above.

d. The reorder inventory which is conducted monthly.

e. The price change inventory which is conducted after all issue transactions have been completed for each accounting period.

f. A book inventory which is conducted during the months when an accountability inventory is not taken. The book inventory is computed after all vouchers have been posted to DA Form 3295-R as of the last day of the accounting period. The book inventory represents the book dollar value of all subsistence on hand.

g. Transfer of accountability inventory. This inventory is conducted when there is a change of accountable officers.

10-2. Preparing for inventories

The TISO—

a. Publishes and provides the dates of inventories to all customers.

b. Does not make issues or accept turn-ins during an accountability inventory. The number of days the TISA is closed for inventory must be held to a minimum.

c. Assigns voucher numbers, stamps (after inventory), and posts receipts to the DA Form 3295-R for the next accounting period when subsistence arrives during an inventory.

10-3. Appointment of annual accountability inventory officer

The TISO requests an inventory officer be appointed for the purpose of taking a separate annual accountable inventory. The inventory officer will be a commissioned officer, warrant officer, equivalent graded civilian, or a noncommissioned officer (E7 or higher). A contracted inventory service is authorized to take the inventory officer's inventory.

10-4. Annual accountability inventory procedures

a. The following two teams are used to conduct the annual accountability inventory:

(1) *Inventory officer team.* This team is the appointed inventory officer and assistants required to perform the inventory.

(2) *TISA team.* This team consists of the TISO or his or her designated representative and any assistants designated by the TISO.

b. Each team conducts a separate inventory count. The teams never count the same items at the same time.

c. The TISO may detail qualified TISA personnel to assist the inventory officer with the identification of stock and item description. The TISO and inventory officer are responsible for correct recording of counts of all subsistence.

d. The teams use an inventory listing in three or more copies. Inventory listings are prepared by the TISO in advance of the

inventory date. The forms or listings will include name of installation, name of TISO, date of inventory, item nomenclature, and NSN.

e. The TISO and inventory officer perform the inventory in a manner to ensure that two separate and distinct counts are taken of all subsistence. In addition the TISO and inventory officer—

(1) Add to the inventory list any items found in stock which were not listed on the inventory listing. Count those items and record them.

(2) Make a recount of items when the inventoried quantities do not agree. Recounts will continue until both (TISO and inventory officer) counts agree.

(3) Reconcile the quantities recorded when counts are completed. Reconciliation will be confirmed by comparing counts of each item.

(4) Record the final inventory count.

(5) Sign and date the required statements (fig 10-1) upon finalization of the inventory.

f. The TISO also—

(1) Prices and extends inventory lists using standard prices in effect for the accounting period.

(2) Types statements 1 and 2 shown in figure 10-1 on the inventory listings of the TISO and inventory officer after the inventories have been finalized.

(3) Posts the dollar value of the accountable inventory to DA Form 3295-R after all transactions for the accounting period have been posted. Assign the next voucher number and post dollar values of inventory as a credit. The total dollar value of subsistence inventoried is the exact accountability of the TISO as of the inventory date.

(4) Posts quantities recorded on the inventory list to DA Form 3293-R within 4 calendar days after the inventory has been completed.

(5) Retain the inventory list as part of the TISA accounting files under AR 25-400-2. Worksheets may be retained or destroyed.

g. The inventory officer—

(1) Verifies cost extensions and dollar totals on the inventories (price lists are provided by the TISO).

(2) Delivers the inventory list to the DOL or the designated representative. The list will be retained in an unaltered condition until eligible for destruction under AR 25-400-2. Worksheets may be retained or be destroyed.

10-5. Quarterly accountability inventory procedures

The TISO uses two separate teams of TISA personnel to conduct the quarterly accountability inventory. One team is designated as an inventory team the second is designated as the TISO team. Procedures are outlined in paragraph 10-4.

10-6. Reorder inventory procedures

a. The TISO and assistants take an inventory of all items stocked in the TISA. The inventory should be scheduled near the date requirements are computed. The reorder inventory is a physical count and is recorded on the same type inventory forms used to conduct other inventories.

b. The warehouse personnel use a DA Form 3293-1-R (Not in Stock Report) to report not-in-stock (NIS) items to the requisition section. The warehouse person submits the report on the date the out of stock position occurs. The TISO posts not in stock (NIS) items to DA Form 3293-R and takes proper action such as local purchase, modification of requisitions, or requests DPSC to expedite delivery. An example of a DA Form 3293-1-R is shown in figure 10-2. DA Form 3293-1-R will be locally reproduced on 8 1/2- by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation.

c. When reorder information is provided as a result of an accountability inventory, reorder inventory need not be accomplished.

10-7. Price change inventory procedures

The TISO—

- a. Prepares DD Form 708 (per para 8–9) before the end of each accounting period.
- b. Takes a price change inventory after all issues have been made through the last day of the accounting period.
- c. Counts on-hand quantity of each subsistence item listed on the DD Form 708 and enters the quantity.
- d. Computes the price differences and posts them to the DD Form 708 as a debit or credit depending on whether it is a gain or loss. An exception to this procedure is when the accountability inventory is taken as indicated in paragraph 10–1. When this is done, use inventory figures from the TISO’s validated inventory for posting to DD Form 708.
- e. Processes the DD Forms 708 according to chapter 8 of this regulation.

10–8. Transfer of accountability

When a transfer of accountability is required, the departing TISO and the person assuming the accountability make separate inventories of subsistence.

- a. Both persons conduct an accountability inventory per paragraph 10–4.
- b. The newly appointed TISO will act as the inventory officer.
- c. The person being relieved of accountability prices, extends, and totals the inventory. The person assuming accountability verifies prices, extends, and totals.
- d. After inventories have been reconciled, each person (TISO being relieved and newly appointed TISO) sign and date the other’s inventory.
- e. The newly appointed TISO takes a copy of the signed inventory to the DOL or designated representative for retention.
- f. Gains or losses that exceed the authorized tolerance will be accounted for as stated in paragraph 5–9. Out of tolerance gains or losses will not be authority to conduct another accountability inventory. The next accountability inventory will be taken as normally scheduled unless the transfer was conducted during an accountable month. If this is the case, then the accountability inventory will be conducted in the next quarter. For example, transfer of accountability conducted 15 Oct, the next accountability inventory will be taken between the 26th and the last calendar day of January.
- g. If a loss exceeds the authorized tolerance, the person being relieved of accountability will prepare a DA Form 4697. This is

done for that part of the quarter for which the person was accountable. The person relieved of accountability may be held financially liable for losses under Report of Survey procedures contained in AR 735–5.

h. The newly assigned TISO will file the signed inventory listing, copy of approved DA Form 4170–R or DA Form 4697, and a copy of the appointing order in current TISA policy files per AR 25–400–2. These items will be available for inspection or audit.

i. The newly appointed TISO will post the dollar value of the inventory to DA Form 3295–R under the following conditions:

- (1) If transfer of accountability is conducted during the accounting period, post as shown in figure 5–3.
- (2) If transfer is at the end of the accounting period, post as shown in figure 5–2. Sign for accountability as shown in figure 5–1e.

j. The newly appointed TISO will prepare all required reports to cover the entire accounting period.

10–9. Death or absence of TISO

a. Upon the loss of a TISO or after 30 days absence, the installation commander or designated representative will appoint a new TISO. He or she will also appoint an inventory team to conduct the TISO’s inventory.

b. The newly appointed TISO and inventory team will conduct separate accountability inventories under provisions of paragraph 10–4.

10–10. SOP for taking inventories of subsistence

The TISO prepares and publishes an SOP for taking inventories of subsistence. The SOP should include but is not limited to the following:

- a. Procedures for appointing inventory officers.
- b. Place to report when taking the inventory.
- c. Place and time for briefing personnel.
- d. Special instructions for inventory personnel.
- e. Procedures for taking the inventory.
- f. Location of the TISA office and subsistence storage areas.
- g. Specifications for contract inventory service, when used.
- h. Agreements or memorandum of understanding for use of TOE Class I subsistence supply personnel as inventory teams.
- i. Place to deliver the inventory officer’s copy of the inventory.

1. To the best of my knowledge and belief, this inventory is correct. It was taken by me and persons under my supervision and has been reconciled with that of the Troop Issue Subsistence Officer. All discrepancies have been adjusted and corrections made on this copy of the inventory listing. This inventory has been secured at all times and will be delivered by me personally to the Directory of Logistics (DOL).

Typed name of appointed inventory Officer.
(Duty phone number)

(Date)(Signature)

2. To the best of my knowledge and belief, this inventory is correct and covers the accountability period from (Date) to (Date).

(Typed name of TISO)
(Signature)

(Date)

Figure 10-1. Statements of TISO and Inventory Officer

For use of this form, see AR 30-18; the proponent agency is DCSLOG.

For use of this form, see AR 30-18; the proponent agency is DCSLOG.

Date: 11 Oct 19xx

DA FORM 3293-1-R, May 84

AR 30-18 • 4 January 1993

Chapter 11

Support Procedures and Methods, Special, Forced, and Mandatory Issues and Substitutions

Section I

Support Procedures

11-1. TISA support

TISA support may be provided through one or more methods depending on the installation mission, type of TISA operation, and support to field operations.

11-2. Signature cards

Only those persons presenting a DD Form 577 (Signature Card), and a valid identification card will be permitted to receipt for subsistence from a TISA. Full Food Service (FFS) or Management and Food Production (M&FP) contract project managers will sign the DD Form 577 in the block designated for the commander's signature.

a. Per AR 30-1, paragraphs 7-4 and 7-5, TISA customers must provide the TISO with a MFR listing those personnel authorized to request or receive subsistence. The MFR is to be updated upon change.

b. There is no requirement for TISOs to maintain file copies of the DD Form 577.

11-3. Before issuing subsistence

Before the beginning of each month, the TISO must provide—

a. The computed value of the BDFA to all supported FSSs and food advisors.

b. FSSs and food advisors the schedule of issues. A separate schedule of issues is prepared for each accounting period.

c. A schedule of issues for field operations per AR 30-21. The frequency of issues may be on a daily or multiple day basis. Unit submission will be as follows:

(1) The schedule will require submission of ration request/headcount data at least once a week from each active Army unit supported.

(2) Units must submit separate forms when a ration request covers part of one accounting period and part of another.

(3) Consideration must be given to unit storage capability when scheduling multiple issues.

(4) As a minimum, the schedule will contain the following information:

(a) Name and location of the TISA.

(b) Dates of the accounting period.

(c) Dates for submission of requests and headcount data.

(d) Ration issue dates.

(e) Turn-in dates.

(f) TISA inventory dates.

(g) Items scheduled for mandatory issue or substitution.

(h) Dates units are to reconcile dining facility accounts at the TISA.

(i) Cut off date for end-of-month shopping or issuing.

(5) The TISO may include such other information as deemed necessary.

11-4. Non-stocked items

a. The TISO must establish submission lead times for special requests and provide guidance to food service personnel for requesting subsistence items authorized in C 8900-SL, but not stocked by the TISO.

b. Special orders cannot be canceled, rejected, or turned in. They must be issued and charged to the requesting unit.

c. In overseas areas, commissary stocked condiments may be purchased and issued for troop consumption in place of similar specification items listed in the C 8900-SL provided that—

(1) Each purchase does not exceed \$500.

(2) Purchases are restricted to United States products.

11-5. Issue documents

DA Form 3294-R (fig 11-1) or a machine listing for subsistence will be used as issue documents. Instructions for completing the DA Form 3294-R are at figure 11-1. DA Form 5296-R will be locally reproduced on 8 1/2-inch paper. A copy for reproduction purposes is located at the back of this regulation.

a. All TISA issue documents will contain the NSN, item description, unit of issue, and current month standard price for each item listed. DVD issue documents will be prepared per paragraph 11-12.

b. Sufficient copies must be prepared for the TISO and unit.

c. Issue documents which are also used as a request must be furnished to supported units in time for the FSS to determine requirements.

d. Warehouse personnel will turn in completed issue documents to the TISA administrative office on day of issue.

e. Branch TISOs will send issue documents to the parent activity in the most expeditious manner possible.

11-6. Issue procedures

a. Meat items are processed or broken below the intermediate containers only when approved by VSP.

b. TISOs must use small size containers, when necessary, to issue full allowance and to provide adequate support to smaller units.

c. Net (actual) weights rounded to the nearest whole pound, are used when issuing by weight. Actual quantities issued (weight or count) are entered to all issue documents.

d. The TISO consults and coordinates with the installation food advisor (IFA) when substitutions for items NIS are required.

e. The issuer and receiver must sign all issue documents.

11-7. Document processing after issue

a. A copy of each issue document is given to the customer receiving the subsistence.

b. A priced and extended copy of all issue documents are furnished to the supported unit (Active Army, RC, NAF, etc.) at the time of issue or no later than 3 work days after the issue.

c. The dollar value of all subsistence issued is posted to DA Form 4538-R. Instructions for completing the DA Form 4538-R are at figure 11-2. A sample of the DA Form 4538-R is at figure 11-2. DA Form 5296-R will be locally reproduced on 8 1/2-inch paper. A copy for reproduction purposes is located at the back of this regulation.

11-8. Transfers between dining facilities

The TISO processes transfers as shown below with the approval of the responsible food adviser:

a. Items are listed on an approved issue document.

b. Items are priced at current month prices.

c. Transfer documents are signed by the authorized representative of the gaining dining facility, and the losing dining facility.

d. The gaining dining facility will provide the TISO copies of the transfer document.

e. The TISO and food service personnel will post the transfer as a debit to the gaining DA Form 3980-R and a credit to the losing DA Form 3980-R.

Section II

Methods of Support

11-9. Ration breakdown points

a. Ration breakdown points (RBP) may be operated at any level such as installation, corps, division, or brigade. When established, the functions performed and forms utilized are the same regardless of the level at which operated.

b. The TISO issues bulk quantities to the RBP for later breakdown and distribution by the RBP. The Class I officer in charge of the RBP is accountable for subsistence from the time it is received from the TISO until it is issued to supported units.

c. Procedures for operating a RBP are contained in FM 10-23.

11-10. Direct warehouse issue

The TISO issues subsistence direct to supported customers. TISA personnel pull the required subsistence items from stock and may deliver to the supported dining facility. Supported units may also pick up subsistence at the TISA warehouses.

11-11. Mini or maxi mart

The mini or maxi mart concept provides the customer self-service shopping capability. The method for delivery or pick up from the marts is based on availability of transportation and personnel. When subsistence is delivered to the dining facility after customers have shopped, controls for movement of subsistence from warehouses to dining facilities must be established. The receiver must ensure receipt of the quantities of items purchased at time of actual delivery.

a. A mini mart provides self-service shopping for perishable or semi-perishable subsistence items.

b. A maxi mart provides self-service shopping for all subsistence.

11-12. Direct vendor delivery

Direct vendor deliveries (DVD) are authorized to organizations or units of Active, Reserve, and ROTC components of the DOD when satellited on Army installations for support.

a. The TISO establishes procedures and forms for requesting and ordering DVD. Forms that may be used include, DA Form 3294-R, DA Form 3915 (Order and Receipt for Direct Vendor Delivery), and machine printout or vendor delivery forms.

b. Within CONUS, vendors may deliver products direct to customers supported by the TISA or to the TISA warehouses.

c. Major overseas commanders establish policy and procedures for DVD.

d. Non-appropriated fund instrumentalities (NAFI) may be included in DVD contracts. Authorization must be determined at each installation based on local circumstances. Factors to be considered in such determinations would include, but not be limited to—

(1) TISAs that are funded to provide subsistence support to both appropriated fund and authorized charge sales customers. DVD should not be expanded to NAFI if it would adversely impact on other customers through increased cost or delayed delivery. Delivery frequency will be by the existing contract and may not be changed to accommodate NAFI.

(2) Impact on the BDFA from increase or decrease cost in DVD contracts which may result from the addition of multiple delivery points.

(3) Frequency and place of delivery, quantities requested, control of delivery tickets and invoices, size, type and location of NAFI.

(4) The availability of installation resources at TISA and NAFI to accommodate for workload transfer.

(5) Concessionaires sponsored by NAFI will not be authorized to receive charge sales or DVD support from TISA.

e. To process DVD actions:

(1) The TISO prepares the forms and makes enough copies required for the TISO, vendor, and customer. Places orders in enough time to ensure required delivery. Determines time interval jointly with the vendor.

(2) The vendor delivers the items to the customer or TISA warehouse as specified in the order and obtains the signature of the receiver.

(3) The receiver enters the exact quantity received and signs their full name on all copies of the form.

(4) The vendor provides a signed copy of the form to the customer at the time of delivery, retains one copy and forwards a copy to the TISO.

f. Upon receipt of the vendor's delivery ticket the TISO—

(1) Compares receipt quantities with delivered quantities on vendor delivered invoices to verify quantities.

(2) Posts the DA Form 5297-R (Abstract of Vendor Deliveries) according to figure 11-3. Instructions for completing the form are at figure 11-3. DA Form 5297-R will be locally reproduced on 8 1/2-

by 11-inch paper. A copy for reproduction purposes is located at the back of this regulation.

(3) Prepares a DD Form 1155 (Order for Supplies or Services/ Request for Quotations) as necessary to comply with the provisions of the contract, but not less than once a month. The TISO must retain delivery tickets to complete this form.

(4) Provides the monetary value of DVD items purchased to supported dining facilities not less than weekly.

(5) Posts the dollar value of DVD items issued to supported dining facilities on DA Form 3980-R not less than weekly.

(6) Posts the dollar value of DVD issues to the proper DA Form 4538-R.

11-13. Movement of stock between the commissary and TISA

Flexibility of movement of subsistence items between the TISA and commissary is essential where the greatest concern is troop needs or to prevent loss to the Government.

Section III

Subsistence Purchased With State Funds

11-14. Authority for sales to states

The Secretary of the Army is authorized to sell subsistence to various states for use by ARNG. On behalf of the Secretary of the Army, sales to states as authorized by this regulation may be made by—

a. Commanders of Army installations in CONUS, Alaska, Hawaii, and Puerto Rico.

b. Major overseas commanders or their authorized representatives.

11-15. Purchase procedures

Coordination may be waived only in cases of declared emergency when conditions clearly show that ARNG personnel will suffer undue hardship while waiting necessary purchase coordination. To the extent possible, the state Adjutant General (AG) will furnish the supplying installation the estimated duration of the emergency and the subsistence requirements of ARNG personnel.

11-16. Supply procedures

a. Units requiring purchase of operational rations must submit a request approved by the state AG or authorized representative to the supporting TISA.

b. Purchase orders, approved by the state AG or authorized representative, for subsistence other than operational rations will be submitted to the designated source of supply. Orders will designate items, quantities required, and the address of the state office to be billed. They must also be accompanied by a copy of the document indicating the required approval.

c. If an emergency precludes advance submission of purchase orders, the order will include a statement that an emergency has been officially declared by the Governor or Chief Executive of the State concerned. The order will further state that the supply of the required rations, or acceptable substitutes, is not feasible from other sources.

11-17. Collection procedures

a. Collection of payment for all subsistence furnished by Army installations under this procedure is made to the supplying installation from the accountable agency of the state concerned.

b. Standard prices are established and charged per chapter 8.

c. Sales from Army TISAs or commissaries are made free on board (FOB). Shipments by common carrier are made by commercial bill of lading with transportation charges collected.

Section IV Special Issues

11-18. Approval and reporting

- a. The installation commander or designated representative approves special issues to active Army requesters per AR 210-10.
- b. The TISA reports the cost of all special issues made to active Army activities per AR 30-5.
- c. A blanket approval document may be issued for recurring requirements such as food service training courses.
- d. A designated representative of the USPFO or MUSARC approves requests from RC units.
- e. Approving authorities establish local procedures to ensure special issues are made only for authorized purposes and funded by applicable appropriations. Issues will not be part of the cost of food issued to dining facilities.

11-19. Authorized special issues

a. The TISO may make issues of subsistence for purposes listed below when approval has been obtained per paragraph 11-18. Items required for culinary competition, or research, development, testing, and engineering (RDT&E) but not listed in C 8900-SL, may be acquired by the TISO from the commissary, or through local purchases.

- (1) Army food service (including hospital) schools.
 - (2) Club management schools.
 - (3) Veterinary service schools.
 - (4) Installation food service courses formally established per AR 30-1 and AR 350-1.
 - (5) When required to perform experimental product tests, to test equipment, or to instruct personnel in the operation of—
 - (a) Mobile field bakeries.
 - (b) Dining facilities receiving USAQMC&S Transition Assistance Team instruction before operation of a new or modernized dining facility.
 - (6) USA Culinary Competition during preliminary and final competitions. Non C 8900-SL items require prior approval by USAQMC&S for final competitions, and prior approval by MACOM for preliminary competition. Non food items are not be acquired or issued by the TISA.
 - (7) Installation level food service incentive competitions, such as cook of the quarter.
 - (8) RDT&E projects under DOD 3235.2.
 - (9) Commanders of camps for enemy prisoners-of-war and retained personnel per AR 190-8.
- b. The TISO charges—
- (1) The appropriation provided for issues to active Army users authorized for purposes stated in (1) through (7) above.
 - (2) The appropriation provided for issues authorized in (8) above for approved RDT&E projects, if consumed by active Army personnel.
 - (3) RDT&E or user funds for issues of subsistence for RDT&E projects, and other authorized purposes not involving active Army troop consumption.
 - (4) The applicable RPA or NGPA funds for approved issues made to Reserve Component requesters.
 - (5) The applicable appropriation provided by the commander for issues in (9) above.

c. The TISO establishes the number of days lead time for submission of requests for special issues. Active Army requesters submit their requests to the installation commander's designated representative for approval except when blanket approval has been granted. The approved document will be forwarded to the TISA.

11-20. Health and comfort items

- a. AR 190-47 lists non-food health and comfort items and specifies funding procedures for issue to prisoners. The TISO will not obtain items for this purpose.
- b. AR 30-7 lists health and comfort items which are authorized for use in ration supplement sundry packs.

c. Korean Augmentation to the United States Army (KATUSA) kits are authorized to be stocked and issued by Eighth U.S. Army TISAs.

11-21. Disaster relief

Subsistence issues and reimbursements for disaster relief is handled per AR 500-60.

11-22. Box lunches

Sample menus for box lunches are contained in SB 10-540 and SB 10-263. The installation menu board develops and approves other box lunch menus. The cost of half pint milk is included in the value of the box lunch. The cost of each box lunch will not exceed 65 percent of the current total BDFA.

11-23. Travel rations

a. When rations are required to support either motor convoy or aircraft travel, the following are authorized for issue:

- (1) MRE.
- (2) Box lunches (from SB 10-263 or SB 10-540).
- (3) Hot meals (from SB 10-263).

b. Travel rations drawn at the AT installation for return travel to home station are to be included in the unit's AT account. The TISO reports the issue of travel rations per AR 30-5.

11-24. Inflight meals

Operational rations are authorized for in-flight meals. The requesting commander is authorized additional food items not to exceed 20 percent of the current BDFA as a special food allowance.

11-25. Forced issues

a. Forced issues should be made only as a last resort. Normally, semi-perishable items are not force issued.

b. Force issues may be made to any active Army or RC dining facility. The cost of the value of forced issues is charged to the installation or command stock fund. They will not be charged against the unit's account, nor will they be posted to the DA Form 4538-R or DA Form 3980-R.

c. The TISO—

(1) Notifies the IFA of the quantity and items to be issued and reason stated by VSP for the necessity to force issue.

(2) Prepares the issue document for the dining facilities selected by the IFA. Forced issues are made on a separate issue document marked "Forced Issues."

d. The amount of an item force issued must not exceed the quantity that can be processed, prepared, and served by the receiving dining facility.

e. When quantities of forced issues are greater than that which can be processed or consumed, the TISO may sell the remainder to authorized charge account customers and the commissary with their concurrence. Stocks that cannot be used are processed and disposed of.

f. The TISA posts the total dollar value of the force issue to the DA Form 3295-R as a credit and reports per AR 30-5.

11-26. Mandatory issues

a. A mandatory issue is made to dining facilities when directed by DA, USAQMC&S or the local menu board to—

- (1) Reduce excess stocks.
- (2) Expedite the issue of short shelf-life items recommended by VSP to preclude forced issues.

b. The TISO and the IFA coordinate the issue of mandatory items or quantities approved by the menu board. Mandatory issues should be scheduled to prevent dining facilities from being placed in an overdrawn status.

c. The TISO charges mandatory issues to the receiving unit and posts the dollar value to the DA Form 4538-R.

d. Mandatory issues cannot be rejected, canceled, or turned in.

11-27. Substitutions

Substitutions for items listed on the applicable menu, as revised by

the installation menu board, are kept to a minimum. When substitutions are necessary due to a NIS condition of the prime item, other ingredients are substituted to ensure preparation of a complete menu. Substitutions must be coordinated with the IFA.

Section V

Ice Issues, Sales, and Transfers

11-28. Potable and dry ice

a. Dry ice is not an item of subsistence supply and will not be supplied through TISA channels. Subsistence stock funds are not be used for this purpose and dry ice will not be accounted for in the TISA account.

b. Potable ice required for installation needs is procured locally or supplied at point of use by individual ice machines. Regardless of the source, ice will be made, stored, and conveyed under TB MED 530. Installations or overseas commands establish ice allowances to meet local requirements. Purchase orders or contracts may specify delivery of ice by a vendor.

(1) The TISO establishes control procedures for ice picked up directly from the vendor's ice plant by authorized TISA customers. These procedures will include the return of a copy of the delivery ticket to the TISA for comparison with vendor's invoice.

(2) TISOs should provide resource managers the estimated cost of ice to be issued for inclusion in the operating budget.

11-29. Issues or sales

a. The TISO may issue or sell ice to authorized customers as appropriate.

b. Ice issues will be charged to the appropriate OMA, OMARNG, OMAR, RDT&E, or AIF, except as noted below.

(1) Ice issues to Army medical services that are charged to OMA or AIF as appropriate.

(2) Charge sales to NAF activities that are charged to the appropriate NAF account.

c. The requesting service or organization will provide the proper fund cite to the TISO when requesting ice.

11-30. Ice issues direct from a warehouse

a. The TISO—

(1) Prepares a separate DA Form 5297-R for each appropriation to be charged for ice.

(2) Enters ice and proper appropriation in the vendor block.

(3) Enters pound or bag in the item column.

(4) Enter customer's account number or unit designator in the customer column.

b. Warehouse personnel enter the quantities issued.

c. The person receiving the ice initials the issue document by the quantities issued.

11-31. Accounting procedures for ice

Ice issued, sold, or transferred is accounted for in the TISO's account. At the end of each accounting period, the TISO must—

a. Total the quantity of ice issued from warehouse as shown on each DA Form 5297-R.

b. Total the quantity of ice directly delivered from vendor delivery tickets.

c. Post the totaled quantities to the DA Form 5297-R for the proper appropriation to be charged.

d. Attach the supporting records of direct delivery tickets to the proper DA Form 5297-R.

e. Price, extend, and total the DA Form 5297-R to reflect the total money value of ice issued.

f. Assign a voucher number to the DA Form 5297-R.

RATION REQUEST/ISSUE/TURN-IN SLIP For the use of this form, see AR 30-18; the proponent agency is ODCSLOG

Date:

To: <u>1st Sig Bde</u>		Request										Date: <u>6 APR 19XX</u>		
From: <u>715A FT Ruywihere</u>		Issue										Turn-in		
Consumption date(s):		Turn-in										Issue date		
Number of meal(s) requested		140										8 APR 19XX		
Items		U	B	L	D	B	L	D	B	L	D	Supply action	Unit price	Dollar value
8910-00-782-3765		1										2	2.83	8.49
Cheese, GRATED I#		CN										2	3.94	7.88
8910-00-655-5718		CN										1	1.95	1.95
APPLE SAUCE INST #212		CN										3	2.09	6.27
8910-00-926-6793		CN										1	2.71	2.71
BEANS, KIDNEY #10		CN										17	1.76	13.92
8910-00-127-8835		CN										8	2.29	18.32
BEETS #10		CN										4	.99	3.96
8910-00-616-0223		CN										2	2.09	4.18
BEAR HAVES #10		CN										5	3.22	16.10
8910-00-634-2441		CN										10	.48	4.80
POTATOES SW #3VAC		CN										17	2.18	39.24
8910-00-582-4060		CN												
TOMATOES #10		CN												
8910-00-127-9303		CN												
TOMATO PASTE #212		CN												
8910-00-926-6016		CN												
BISCUIT MIX #10		CN												
8910-00-823-7229		CN												
Cake Mix Yellow #10		CN												
8910-01-060-7495		LB												
SUGAR POW #1		LB												
8910-00-286-5368		LB												
COFFEE 2#CN														
Requested by:		Issued by: <u>Joe Lemay</u>										Total dollar		
Received by: <u>A. Sutton 6 APR 19XX</u>		Received by:										Control no. <u>126.82</u>		
Page no. <u>1</u>		No. of pages <u>1</u>										Remarks: <u>1011</u>		

Figure 11-1. Sample of completed DA Form 3294-R

REPLACES EDITION OF MAY 84, WHICH IS OBSOLETE

DA FORM 3294-R,

Legend for Figure 11-1:

Figure 11-1. Instructions for completing DA Form 3294-R by column or block

To. Enter name of organization.

From. Enter name of organization submitting the request.

Request. Requester will place an x in the issue block and enter the date request is being submitted.

Issue. Issue activity will place an x in the issue block and enter the date of issue.

Turn-in. Preparer will place an x in the turn-in block and enter the date the rations are turned in.

Consumption date. Enter dates items will be consumed.

Number of meals. Enter the number of meals requested under the proper consumption date and meal.

Item. Enter NSN and brief item description of those items to be issued for consumption dates and meals.

Unit. Enter the appropriate unit of issue.

Allowance per 100. Enter on these lines the issue factors shown in the recapitulation of Menu Issues (SB 10-260-1, SB 10-263 or SB 10-540). Enter these under the proper consumption date and meal.

Total. Enter the total amount required for the meal and date requested. You must multiply the number entered on the per 100 line by the number of meals requested. An example: Issue factor for cheese grated for lunch on 7 April is 1 pound, Meals requested 180, Move decimal two places to the left, 1.80. This is the total amount authorized for lunch on 7 Apr (e.g., $180 / 100 = 1.80$).

Total. Add figures on the total lines. Enter the results in this column.

If the total is a fractional, drop less than one-half or round up more than one-half to the next whole number. For example, cheese, grated, total required for 7 Apr: 1.80, 9 Apr: 1.16, Total authorized: 2.96, This is more than one-half, so round to 3. If the total had been 2.34, drop the fraction and enter 2. Minimum issue must be at least equal to 1 unit of issue. Do not zero any item required for issue to a supported customer.

Supply action. The warehouse issue person will enter the actual amount issued.

Unit price. Enter the standard price for that month. If a substitution item has been issued, enter the standard price for the substitution.

Dollar value. Enter the total cost of each item issued. Multiply the quantity in the supply action column by the price in the unit price column. Enter the result in this column.

Issued by. The person who issues the items will sign in this block.

Received by. The person receiving the subsistence will sign and date in this block. This signature indicates completion of the issue by the TISA.

Total dollar. The TISA will enter the total dollar value of page. Post this total to the DA Form 4538-R. *Note:* For issues of more than 1 page, total all pages and post the grand total.

Control No. Assign a control number at the time of preparation. Different numbers will be assigned each unit and issue date.

Page No. Enter the number of page.

No. of pages. Enter the total number of pages.

Remarks. To be utilized by units to explain any entry. *Note:* The TISO will provide a copy of the priced and extended form to the customer at the time of issue or no later than 3 work days after the issue.

ABSTRACT OF ISSUES/SALES										Activity		Accounting period	
For the use of this form, see AR 30-18 the proponent agency is ODCS.OG										Acct No 8200		DODAC/APCFC	
										FORT ANYWHERE		1st Sig Bde	
										A.A.		Sept 19XX	
Date	Ctr no.	A Rations	T Rations	Enhancements	MRE	B Rations	Box lunch	Warmfood beverage	Other	Total			
1-2-3	A 182	3999 92								3998 92			
4-5	A 182	1473 78								5472 70			
6-7	A 201	2923 76								8396 46			
8-9-10	A 226	3892 21								12288 67			
11-12	A 300	1607 54								13896 21			
13-14	A 316	2911 44								16807 65			
15-16-17	A 391	2218 08								19025 73			
18-19	A 427	1649 25								20674 98			
20-21	A 496	2788 70								22963 68			
22-23-24	A 526	2104 97								25068 65			
25-26	A 588	1404 62								26473 27			
27-28	A 617	1862 25								28335 52			
28	X 100	(297 51)								28038 01			
28	TRF 101	(231 06)								27806 95			
29-30	A 703	1038 70								28845 65			
Total		28845 65											
Number of pages 1	Page number 1	Page total \$ 28845.65	Grand total \$ 28845.65							Voucher number	V Sept 122		

REPLACES EDITION OF MAY 84, WHICH IS OBSOLETE

DA FORM 4538-R

Figure 11-2. Sample of completed DA Form 4538-R

Legend for Figure 11-2:

Figure 11-2. Instructions for completing DA Form 4538-R by block or column

Activity. Enter the name of the unit/customer being supported.

DODAAC/APC/FC. Enter the Department of Defense Activity Address Code (DODAAC); Account Processing Code (APC) or Fund Code (FC) of the customer being supported.

Accounting Period. Enter the current accounting month and year.

Date. Enter the date that subsistence was issued.

Control Number. Enter the control number that was assigned to the issue document or leave blank.

A Rations. Enter the dollar value from the issue document of A rations issued.

T Rations. Enter the dollar value from the issue document of T rations issued. Bread and milk components dollar value is part of the T ration cost.

Enhancements. Enter the dollar value of enhancements issued.

MRE. Enter the dollar value of MREs issued.

B Rations. Enter the dollar value of unitized B rations issued.

Box Lunch. Enter the dollar value of box lunches issued.

Warming/Cooling Beverages Enter the dollar value of warming/cooling beverages issued.

Other. Leave blank unless an additional column is needed.

Note: Post turn-ins to proper column. Circle the entry and subtract the dollar value of the turn-in.

Totals (across). Add the entry in each column across the page and enter the results in the first total line. The next line and subsequent entries will be added to the previous entry for a cumulative total.

Total (down). Add the entries together for a total dollar value of each type ration.

Number of pages. Enter the total number of pages.

Page Number. Enter the page number.

Page Total. Add the column totals and enter in this space.

Grand Total. If more than one page is used, add the page totals together and enter here.

Voucher Number. Enter the VRGC number assigned in this block.

For use of this form see AR 30-18. The
proponent agency is ODCSLOG.

DA FORM 5297-R, MAY 84

AR 30-18 • 4 January 1993

ABSTRACT OF VENDOR DELIVERIES For use of this form see AR 30-18, the proponent agency is ODCSLOG.										Vendor: <u>Locks Baker, Inc</u>										Month/Year <u>Oct 19XX</u>				Page <u>4</u> of <u>4</u> pages			
ITEM	Cust Order	20	21	22	23	24	25	26	27	28	29	30	31	Total Quantity	UI	Cost Price	Total Cost Price	Standard Price	Total Standard Price								
Bread, white sand, 100g			350	650	670		760	965		630	483	710			LB												
24 oz LF Hosp			12	24			30			10	20																
White			100	350			500			100				17698		.51999	9202.78	.52	9202.96								
Bread, white whole, 100g				90	35		51	64		61	53	51			LB												
24 oz LF Hosp			30				40				40																
White			100	24										1818		.56499	1027.15	.57	1036.26								
Bread, Rye, 100g			24	42	31		31	43		26	13	31			LB												
24 oz LF Hosp			24							10				748		.8200	613.36	.82	613.36								
White																											
Rolls, hamburger, 100g			192	340	420		360	588		372	300	384			LB												
13 oz, 8 pk Hosp			100	48							12																
White														9386		.42499	354.02	.43	3455.98								
Rolls, 8+5, 100g							40								LB												
11 oz, 12 pk Hosp							72							527		.547503	289.53	.56	289.85								
White																											
Bread, rye, 100g			16	19	25		36	47		21	22	36			LB												
16 oz LF Hosp										15				576		1.1500	662.40	1.15	662.40								
White																											
TOTALS																	28276.20		28377.73								

PORTION OF DA FORM 5297-R
Voucher No. 113

Figure 11-3. Sample of completed DA Form 5297-R--(continued)

Legend for Figure 11-3:

Figure 11-3. Instructions for completing DA Form 5297-R by block or column

Vendor. Enter the name of the vendor and appropriation to be charged. Prepare a separate form for each vendor or appropriation.

Month/year. Enter the accounting month and year.

Page of pages. Enter the number of pages.

Item. Enter the item description.

Customer. Use this column to identify customer or place of delivery.

Dates. Enter the quantities delivered or issued for each item under the date of delivery. Enter the tally number given warehouse receiving person.

Total quantity. Add quantities shown in the date column. Enter the result of this column.

UI. Enter the unit of issue for the item.

Cost price. Enter the cost price of each item.

Total cost price. Multiply the quantities in the total quantity column by the price in the cost price column.

Standard price. Enter the standard price for the accounting month. Apply the 5-mill rule.

Total standard. Multiply the quantity in the total quantity column by the standard price in the standard price column. Enter the result in this column.

Totals line. Add the totals in the total cost price column. Enter the result on this line in the proper block.

Standard price. Add totals in the total standard price column. Enter the result on this line in the proper block. Add the totals of each page for each vendor. Post that total to the VRGC monthly. *Note:* Use the monthly totals on this line to prepare DD Form 1155.

Voucher number. Enter the voucher number assigned from the VRGC.

Chapter 12 Food Allowances

12-1. Computation of the monetary value of the BDFA

a. The BDFA is computed by application of current prices to the components of the DOD Food Cost Index (FCI). The FCI is reviewed annually by all Services to ensure it reflects subsistence actually procured for consumption in dining facilities. Approved changes to the FCI are provided to MACOMs by the USAQMC&S.

b. The BDFA for CONUS, Puerto Rico, USARPAC, Eighth U.S. Army, Panama, and U.S. Army Japan will be based on a partial computation provided by the USAQMC&S. USAREUR will compute the BDFA based on the overseas FCI. The USAQMC&S computed partial BDFA is furnished to commands by message. This partial BDFA includes all items except bread components, milk, and condiment items. The bread and milk components of the BDFA will be computed using standard prices for the effected month. The

partial BDFA, together with the local computation for bread products, milk, and condiment items will be entered on DA Form 5035-R (Basic Daily Food Allowance Computation). The computation will be completed according to instructions from the USAQMC&S.

c. The TISO, commissary officers performing a troop issue function, or an agency designated by overseas commands will compute the BDFA, to be effective the first day of the applicable month. A separate BDFA will be computed for—

(1) Each branch TISA.

(2) Medical treatment facilities (MTF).

d. The MTF BDFA for CONUS, Puerto Rico, USARPAC, Eighth U.S. Army Japan and Panama will be based on a partial computation furnished by the USAQMC&S. The milk and bread product components will be computed by the TISO using local standard prices.

e. The MTF BDFA for USAREUR will be computed according to instructions provided by the USAQMC&S.

f. TISOs, commissary officers performing troop issue functions, and agencies designated by overseas commands will inform each supported active Army dining facility (including harborcraft) of the computed value of the BDFA and meal values.

g. RC on IDT will use the average BDFA as stated in the BDFA message.

12-2. Meal conversion percentages

The meal conversion percentages for the BDFA are—

a. Breakfast, twenty percent (20%).

b. Lunch, forty percent (40%).

c. Dinner, forty percent (40%).

d. Brunch, forty-five percent (45%).

e. Supper, fifty-five percent (55%).

12-3. Computation of meal values

a. To determine individual meal values, multiply the monetary value of the BDFA by the appropriate meal conversion percentage. Meal values are expressed in dollars and cents. Use the 5-mill rule to round meal values to dollars and cents.

b. Application of the 5-mill rule may cause the breakfast, lunch, and dinner allowance to exceed or not meet the value of the BDFA. When this occurs, add to or subtract one cent from the dinner meal value to ensure that the total value of the three meals equals the computed value of the BDFA.

12-4. Supplemental food allowance

a. Installation commanders, state USPFOs, or MUSARCs may approve supplemental food allowances of up to 15 per cent. The IFA or command food advisor will forward notices of approval, termination or suspension of supplemental food allowances to the TISO.

b. Harborcraft may be authorized supplemental food allowances per AR 30-1, chapters 7 and 10.

c. When a unit has been granted a supplemental food allowance it must be computed and added, as shown below, to the BDFA for that unit.

(1) Multiply the value of the BDFA by the supplemental percentage authorized.

(2) Add the result to the value of the BDFA. This is the value of the BDFA adjusted to include the supplemental food allowance.

(3) Post the adjusted BDFA, and meal values to the unit's DA Form 3980-R.

12-5. Special food allowances

A special food allowance may be authorized, as shown below, by the MACOM, NGB, or OCAR to provide warming/cooling beverages to participants in field training operations. Special food allowances are not to be misconstrued as supplemental food allowances.

a. A special food allowance of twenty-five percent is authorized for harborcraft when subsistence is purchased from commercial sources.

b. A special food allowance of twenty percent may be authorized to purchase additional beverages and fresh fruit when MREs are used for flight feeding.

c. The special food allowance for warming/cooling beverages will be limited to the dollar amount specified in the approved request for such beverages. (See AR 30-1 and AR 30-21.)

d. Procedures for requesting subsistence using special food allowances are in AR 30-1. Requesting units must provide the TISO a copy of an approved authorization document with their request.

12-6. Holiday allowance

a. The value of the BDFA is increased by 25 percent for the traditional Thanksgiving and Christmas meals. The allowance will be applied to the holiday lunch meal regardless of when served and is based on the BDFA for November or December. RC units on IDT are authorized the holiday allowance for either Thanksgiving or Christmas holiday meal, but not both. Feeding of the holiday meal during other than the stated month must be approved in advance by HQDA. An example for computing the holiday allowances is as follows: BDFA (\$4.20) times holiday (25 %) equals holiday allowance (\$1.05) plus normal lunch meal value (\$1.68) equals adjusted meal value (\$2.73).

b. When a supplemental allowance has been granted to a dining facility, it becomes the adjusted BDFA for the month. The holiday allowance (25 %) is then computed on the adjusted BDFA. An example for computing the allowance on an adjusted BDFA is as follows:

(1) BDFA (\$4.20) plus 15 percent supplemental ($.15 \times \$4.20 = \$.63$) equals the adjusted BDFA (\$4.83).

(2) Holiday allowance as shown below:

(a) Adjusted BDFA equals \$4.83, normal meal value equals \$4.83 multiplied by 40 percent or \$1.93 ($\$4.83 \times .40 = \1.93).

(b) Adjusted BDFA equals \$4.83, holiday allowance equals \$4.83 multiplied by the 25 percent special food allowance ($\$4.83 \times .25 = \1.21) Holiday allowance.

(c) Holiday meal value equals normal meal value plus holiday allowance ($\$1.93 + \$1.21 = \$3.14$).

12-7. Excess costs

Excess costs are authorized for B ration rotation and loose T ration pans issued by a TISA to active Army garrison dining facilities. Excess costs are provided by message. The differential of new food items (acquisition advice code W) is authorized under USAQMC&S directed tests. Special requisitioning instructions will be furnished for these items.

12-8. Reporting

The TISO reports the value of special or supplemental food allowance and excess costs issued to active Army dining facilities per procedures in AR 30-5.

Chapter 13 Issues to Active Army, Reserve Components and Other Organizations, Activities and Services

Section I Army Ration Credit System

13-1. Army Ration Credit System

Active Army garrison dining facilities operate under the ARCS. ARCS is a subsistence requisitioning and accounting system based on monetary controls. RC may request to use ARCS when operating a full time garrison dining facility. (See AR 30-1.) The TISO issues subsistence to ARCS accounts on DA Form 3294-R (fig 11-1) or other acceptable issue documents.

13-2. Account maintenance

ARCS accounts are maintained, as listed below, on DA Form

3980-R. The DA Form 3980-R reflects all earnings (actual headcount), meal values, and expenditures (dollar value of issues) during each accounting period. The cumulative dollar amount earned, compared with the cumulative value of subsistence issued, establishes the plus or minus monetary status of the dining facility account.

a. The TISO maintains the official record of each account on DA Form 3980-R. Each account must be maintained in a current status.

b. The DA Form 3980-R is maintained in a single copy. Do not erase, use white-out, cover errors with correcting tape, or recopy. Corrections will be made as one line entries.

c. Maintain the DA Form 3980-R according to the instructions and sample at figure 13-1.

d. Data required to maintain the DA Form 3980-R is obtained from the following sources:

(1) Issue documents.

(2) Turn-in documents.

(3) Forms reporting headcount.

(4) Excess cost worksheets. These worksheets may be varied to meet local needs. No excess cost will be given for any type half pint milk (white or chocolate).

(5) Report of survey documents.

(6) Contracting officers determinations for contracted facilities.

e. Data pertaining to the issue of operational rations, SB 10-540 menus, or special food allowances will not be posted to the DA Form 3980-R.

13-3. Reconciliation

a. The TISO establishes a schedule to reconcile the TISA's DA Form 3980-R with those of supported ARCS units. This is done on or about the 10th, 20th, and within 5 working days after the last expenditure and headcount for the month have been posted.

b. When discrepancies are noted during the accounting period, the FSS or contract dining facility manager may contact the TISA and request an account review.

c. The TISO verifies the dining facility's DA Form 3980-R by initialing and dating the form in the right hand margin by the reconciled entry. (See also (1) through (3) below.)

(1) Notify the IFA when accounts are not reconciled according to the schedule.

(2) Do not reopen or alter the DA Form 3980-R after final reconciliation, close-out, and verification of the unit dining facility status for each month. Post corrections as a one-line entry to the current month's DA Form 3980-R.

(3) Corrected headcounts submitted by units must be reviewed and approved by the responsible food advisor prior to posting to the DA Form 3980-R.

13-4. Adjustments for dining facility losses

a. Unit commanders initiate action to request adjustments to their dining facility account. For dining facilities operated by civilian contract, proper documentation (memorandum) must be received from the DOC prior to adjustment of the DA Form 3980-R. Upon receipt of proper documentation the TISO will post the appropriate dollar credit to the unit's DA Form 3980-R. Contractor operated dining facilities will obtain relief from losses per procedures in AFARS 45.503 and the installation food service contract. A written determination by the contracting officer as to the contractor's limit of liability will serve the same purpose as the report of survey in active Army accounts.

b. When a DA Form 4697 is initiated a report of survey number is assigned by the approval authority per AR 735-5 and a copy is furnished the TISO by the unit. The TISO does not sign the accountable officer's block 15 on these DA Forms 4697. Post the amount surveyed to the appropriate DA Form 3980-R. File the copy of the DA Form 4697 to support posting of a credit to the unit's DA Form 3980-R.

13-5. End-of-month balancing and closing

Within 7 working days after the end of the accounting period, the TISO will report to the IFA those dining facility accounts that

exceed plus or minus 3 percent of the month's allowance earned. Overdrawn and underspent accounts requirements are listed below.

a. Overdrawn accounts (+) are carried forward to the next month's account except at the end of the fiscal year (FY).

b. Underspent accounts (-) are carried forward to the next month's account except—

(1) FY closings when all underspent amounts are dropped.

(2) When notified in writing by the IFA of the dollar amount to be dropped. Amounts to be dropped through IFA notification are handled as follows.

(a) At the end of the April accounting period, unit "A" is \$700 (-7%) underdrawn.

(b) On 5 May, the TISO notifies the IFA of the account status.

(c) On 15 May the IFA notifies the TISO and unit to reduce the allowance earned by \$400 in the May account.

(d) Enter the date in column 7 on the May, DA Form 3980-R. Enter "Excess Credits Dropped" in columns a through e. Enter \$400 in column f and circle to show credit. Subtract the \$400 from the last figure in column g. Bring down the last figure in column l. Divide column g by column l to adjust monetary status. This posting, in effect, returns the account to a minus (-) 3 percent status at the end of the previous month.

13-6. End of fiscal year (FY) closings

At the end of the FY, dining facility accounts must be at zero balance. The TISO will furnish the status of all dining facility accounts to the IFA ten working days prior to the end of the FY. Accounts in an underspent or overdrawn status are handled as follows:

a. Accounts in an underspent (-) status will not carry forward any underspent amounts into the new FY. The TISO will drop any underspent amount and return the account to zero.

b. Accounts in an overdrawn (+) status must turn-in excess subsistence to the TISA to reduce the overdrawn amount. The TISO, in coordination with the IFA, will establish cut-off dates (prior to 30 September) for turn-ins. This will be done in time to allow all transactions to be posted in the September accounting period.

c. When an account is overdrawn at the close of the FY (after turn-ins) the unit commander will initiate a DA Form 4697 for the entire overdrawn amount. A copy of the DA Form 4697 will be provided the TISO after a survey number has been assigned per AR 735-5. In contract operated dining facilities, the Government property administrator or contracting officer will initiate the required actions. The contracting Officer's written determination of liability will serve the same purpose as a DA form 4697. The TISO will post the dollar amount surveyed to September's DA Form 3980-R as follows:

(1) Last entry in column l is \$982.10 overdrawn.

(2) Turn-ins amounted to \$200.

(3) DA Form 4697 or written determination is prepared by responsible officer or contracting officer in amount of \$782.10.

(4) TISO reduces amount to zero by posting on the next open line "Report of Survey No. XXXX" or "DOC determination" across columns a through e. Post \$782.10 in column f, add to last figure in column g, bring down last figure in column k, and post zero in column l.

d. Post zero on the first line of DA Form 3980-R for October in columns g and l.

Section II

Inactive Duty Training Accounting System

13-7. Inactive Duty Training Accounting System

a. Inactive Duty Training Accounting System (IDTAS) is a monetary system for accounting for subsistence used by all RC units during IDT. IDTAS may also be used by RC units during AT (see AR 30-1). This system utilizes SB 10-263, as adjusted by the installation menu board when supporting IDT or AT.

b. When using IDTAS, subsistence is requested on a meal basis. The following steps will be followed:

(1) Units will prepare requests for subsistence per AR 30-1.

(2) Units submit requests to the TISO in the timeframe specified by the TISO.

(3) The USPFO for each state will furnish the TISO the applicable ARNG fund cite to be charged. The date supplies are to be issued (from TISA to ARNG) will govern the applicable FY funds to be cited. For funding purposes, estimated cost of the ration will be the computed value of the BDFA. The computed value of the BDFA may be augmented by supplemental allowances authorized by the USPFO for ARNG or MUSARC for USAR.

c. The TISO must compute, as shown below, the value of the revised menu and ensure that it does not exceed the BDFA.

(1) Adjust the Recapitulation of Menu Issues for changes approved by the menu board.

(2) Cost all items at standard price applicable to the period. Price bread at per pound price. Price cereal based on weighted price of individual cartons. Price butter, and margarine at 70/30 percent mix.

(3) Extend and total each sheet of the recapitulation and divide by number of days and then divide by 100. The result is the cost of the menu for one person for one day.

d. The TISO will maintain a separate DA Form 4538-R for each State USPFO to be billed for reimbursement.

e. The TISA will maintain a single DA Form 4538-R for all issues to USAR units for billing to the RPA appropriation.

13-8. IDTAS issue procedures

a. The TISA prepares DA Form 3294-R (Fig 11-1) or a machine equivalent issue form listing items and quantities authorized for each meal.

b. Unit allowances are determined as follows:

(1) Multiply the number of meals requested by the individual item issue factor. Issue factors are in quantities to feed 100.

(2) Compute and total allowances for each item listed on the issue document. Total allowances for all meals and enter in the "Total Authorized" column.

(3) The TISO will not honor requests for any increase to allowances or additional items unless authorized by the state USPFO or MUSARC.

(4) The TISO may honor requests for decreases in allowances at the time of issue and those annotated on the request documents.

c. The dollar value of IDTAS issues to RC during IDT will be posted to DA Form 4538-R. There is no further requirement for the TISO to monitor IDTAS accounts. These charge sales are approved at the time of request and are reimbursed through FAO billing action.

d. IDTAS issues to RC during AT and unit reported headcount are reported on DA Form 2969-R, part II, per AR 30-5. The TISO must monitor these units to ensure that headcount is reported.

Section III

Reserve Officer Training Corps, Common Service and Reimbursable Feeding

13-9. Issues to dining facilities for Reserve Officer Training Corps (ROTC)

Cadets attending camp will be subsisted under the ARCS, IDTAS, or the AFFS. Support requirements are listed below.

a. Subsistence issued to separate cadet dining facilities are charged to the active Army appropriation at the installation level. Reimbursement will be accomplished at HQDA level from data reported by the TISO per AR 30-5. Post issues to cadet dining facilities to the DA Form 4538-R maintained for active Army.

b. Garrison dining facility accounts are maintained under ARCS.

c. A supplemental food allowance may be authorized per AR 30-1.

d. Operational rations are authorized for issue as requested by the supported ROTC unit or FSS. Issues are reported on DA Form 2969-R per AR 30-5. (See paras 14-7 and 14-8.)

e. The TISO will not issue raw subsistence directly to any ROTC Professor of Military Science for use in adventure training, weekend or overnight drills, etc. Raw subsistence is authorized to be issued

only for use in established dining facilities (garrison or field) which meet Army sanitation and accountability requirements.

13-10. Common service and reimbursable feeding in garrison

a. The TISO reports the number of meals fed in active Army dining facilities on DA Form 2969-R per AR 30-5. Supported units will furnish required data to the TISO per the requirements below.

(1) Meals consumed by members of Air Force, Navy, and Marine Corps are furnished on a common service basis and no reimbursement is effected.

(2) Reimbursement is obtained centrally by HQDA for meals provided in active Army dining facilities to members of USARNG, USAR, Senior Army ROTC, U.S. Air Force Reserves, U.S. Navy Reserves, U.S. Marine Corps Reserves, Youth Conservation Corps, Job Corps, and Air National Guard. The TISO reports these meals on DA Form 2969-R per AR 30-5.

(3) The TISO must initiate action to obtain local reimbursement for meals, when these meals are provided without individual reimbursement, to members of other authorized organizations. Examples of these organizations are; U.S. Coast Guard, labor service employees (overseas), local hire non contract civilian dining facility attendants, Military Assistance Programs (MAP) or International Military Education Training (IMET), and foreign military personnel such as German, British, and Italian. (See AR 12-5.)

(4) Meals furnished members of forces from allied nations participating in small unit exchange training will be on a nonreimbursable basis per AR 350-11.

(5) Reimbursement billings will be at the rate for food costs established by the Office of the Secretary of Defense (OSD). When OSD announces a change in meal rates they are published by HQDA, ODCSLOG.

(6) Rates for meals furnished civilian or military personnel of foreign governments will be by specific arrangements between the foreign and U.S. Governments. In the absence of specific agreements, meal rates for local reimbursement will be the meal rate as established by DOD.

b. The TISO reports the number of meals and costs requiring local reimbursement to the FAO who takes action to complete reimbursement. Report data at the food cost rate by number and specific meal fed (breakfast, lunch, dinner, brunch, or supper).

Section IV

Field Feeding and Harbor Craft

13-11. Support to the Army Field Feeding System

a. AFS procedures are mandated by AR 30-21 for active Army and RC during AT. Methods of issue and accounting will also be per AR 30-21. Supported units may, based on their exercise ration mix, require issue support from SB 10-263, SB 10-495, SB 10-540, and the current T ration and MRE menus.

b. Active Army TISAs supporting field training charge subsistence, to include operational rations, to the active Army appropriations. RC (AT only) or other services participating in field training hosted by active Army will also be charged to the active Army appropriations.

c. Bulk issues to other Services, not participating in an active Army field operation, is charged to the appropriation provided by the supported service, unless otherwise stated in an MOU or Inter Service Support Agreement (ISSA).

d. ARNG TISAs supporting field training charge subsistence, to include operational rations, to the NGPA.

e. Reimbursement for subsistence is effected at HQDA level per AR 30-21.

f. AR 30-21 establishes procedures, as shown below, to ensure personnel data is provided to the TISO to effect reimbursement.

(1) When in a field duty status, units submit present-for-duty strengths to the TISA on DA Form 5913-R (Strength and Feeder Report).

(2) The TISO reports present-for-duty strengths on DA Form

2969-R per AR 30-5. Present-for-duty strength is not to be confused with actual headcounts. Units should not provide actual headcount when in a field duty status.

(3) The TISO reports the meals issued, cost of issues by ration type, and personnel data by Service component on DA Form 2969-R per AR 30-5.

13-12. Harbor craft

a. Active Army and RC harbor craft operate ARCS accounts.

b. Harbor craft accounts are maintained on DA Form 3980-R. Harbor craft maintains a separate DA Form 3980-R for commercially procured subsistence per AR 30-1.

c. Harbor craft purchasing subsistence from commercial sources during a voyage are authorized the special food allowance stated in paragraph 12-6.

d. Harbor craft receiving subsistence issued by the TISA may be authorized a supplemental allowance per AR 30-1.

e. The port steward reports the final amount of commercially procured subsistence to the TISO. A credit entry of 25 percent of the total value of all commercial purchases as reported by the port steward or responsible individuals, are made to adjust the account. For example: Total commercial purchases are \$1,000. 25 percent credit equals \$250; enter \$1,000 in column l, add to column m; enter \$250 in column g identified as Special Food Allowance; add to column h.

f. Supplemental allowances are reported on DA Form 2969-R per AR 30-5.

g. The TISO reports the dollar amount of commercially procured subsistence and the 25 percent credit entry on DA Form 2969-R in the Remarks section.

Section V

Issues to Army Medical Treatment Facilities

13-13. Sources of subsistence

a. The TISA issues subsistence items contained in C 8900-SL or SB 8-89 which are stocked or authorized to be requisitioned.

b. MTF may obtain brand name subsistence items stocked or covered by SB 10-500 series and nonsupply bulletin items, such as regional brands, from the commissary.

c. The MTF must make every effort to use those subsistence items carried by the TISO and the commissary. Requirement for local purchase of comparable items, when the commissary cannot provide brand name items must be fully justified by the MTF.

13-14. Deviations

Requests for deviations are submitted to Commander, Health Services Command, ATTN: HSCL-C, Dietetic Staff Officer Fort Sam Houston, TX 78234.

13-15. Pricing

Standard prices are used to determine the cost of the items furnished by the TISA. Reduced price procedures established in paragraph 8-7 apply to charge sales to the MTF.

13-16. Funds

Issues of subsistence to the MTF are charged to Budget Program P840000 Medical Activities funds available at the installation. Issues to MTF operated under AIF is charged to the AIF.

13-17. Procedures

a. The Army MTF provides advance estimates of food requirements, and prepares and submits requests for subsistence.

b. MTF must accept total quantities requested. Receiving personnel must check and sign for all subsistence at the time of receipt.

c. The TISO—

(1) Initiates local purchase actions through the DOC.

(2) Posts issues to DA Form 4538-R.

(3) May not delegate responsibility for or designate MTF personnel to place orders against indefinite or requirement type contracts

awarded by DPSC or installation DOC for which subsistence stock funds are cited.

13-18. Direct deliveries to MTF

a. TISOs may initiate direct delivery of all items that are DVD supported at the installation to the Army MTF.

b. The Army MTF will submit a request at the beginning of each month estimating monthly requirements, if required. The MTF furnishes daily requirements to the TISO through means determined locally.

c. The TISO follows procedures outlined in paragraph 11-4 *e* except—

(1) File the original of DA Form 3915 (Order and Receipt for Direct Vendor Delivery) or vendor delivery ticket for use in preparing a receiving report.

(2) Furnish a copy of DA Form 3915 or vendor delivery ticket, to the Army MTF. The document will be priced, extended, and totaled.

(3) Post total quantities actually issued or received to DA Form 5297-R.

(4) Post the total dollar value to the DA Form 4538-R.

13-19. MTF inventory reduction

a. AR 40-2 contains guidance for reduction of MTF inventory of subsistence items.

b. The TISO will not accept turn-in of special patient feeding or special order items.

13-20. Support to TOE nonfixed MTF

a. When in the field, TOE MTF will follow procedures in AR 30-21.

b. The TISO will report the cost of subsistence issued on DA Form 2969-R per AR 30-5.

Section VI

Issues to Other Organizations, Activities and Services

13-21. Appropriated and nonappropriated fund activities

a. Authorized purchasers are as follows:

(1) Organizations or activities of the U.S. Armed Services.

(2) The TISO may sell subsistence in support of Boy Scouts of America enroute to and from world and national Jamborees per AR 725-1, paragraph 7-6.

(3) In CONUS, the TISO may issue on a reimbursable basis any subsistence item listed in C 8900-SL to other DOD Federal departments or agencies, and to States.

b. The TISO may issue any subsistence authorized in C 8900-SL to active Army and RC appropriated fund activities.

c. NAF activities are authorized appropriated fund support on a reimbursable basis. Sales are subject to the following limitations:

(1) Issues or sales to concessionaires are prohibited.

(2) Subsistence sold to organizations and activities will not be resold except in the form of meals.

(3) Subsistence sold to overseas exchanges will be used as directed by the Chief, Army and Air Force Exchange Service.

(4) Subsistence sold to other overseas NAF activities will be as directed by the MACOM.

(5) Transportation of subsistence items is the responsibility of the NAF activity.

d. Support agreements will be established under DOD 4000.19 if recurring issues are to be made. The Federal department or agency will provide the TISO a fund citation. Sales may be made to non-DOD Government departments or agencies in overseas areas when subsistence can be furnished without impairing troop support and prior MACOM approval has been obtained. Accessorial charges will be added to the price of sales to non-DOD customers including NATO clubs and open messes per AR 37-60.

13-22. Approval

a. Charge sales to authorized organizations and activities are subject to prior approval of the installation commander or designated representative. This is not required if TISA support is established through an Interservice Support Agreement (ISSA) or Memorandum of Understanding (MOU).

b. Organizations and activities will submit a written request to the approving authority for authorization to purchase on a charge sale basis. This does not apply to RC, MTF, or commissaries.

c. The approved authorization is forwarded to the TISO and kept in a separate file. The file is reviewed by the TISO on or about the start of each fiscal year and inactive (no charge sales for one year) charge accounts are terminated.

13-23. Processing charge sales

a. Issues are made on documents prescribed by the TISO and prepared by the customer. The necessary funding information will be shown on the form.

b. The requestor must prepare requests in the number of copies and manner required by the TISO.

c. The TISO must ensure issue documents are signed by the person receiving the subsistence, price and extend the issue document and forward a priced and extended copy of the issue document to the purchaser per paragraph 11-7.

d. Issues are posted to DA Form 4538-R. Maintain a separate abstract for each customer.

e. Issue documents are processed to the FAO for collection within timeframes established by the FAO.

DINING FACILITY ACCOUNT CARD

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

[illegible]

DA FORM 3980-R, NOV 92

DA FORM 3980-R, AUG 87, IS OBSOLETE

Figure 13-1. Sample of completed DA Form 3980-R--continued

Legend for Figure 13-1:

Figure 13-1. Instructions for completing DA Form 3980-R by column or block

1. Enter dates of the accounting period.
2. Enter the dining facility account number or unit name.
3. TISO leave blank.
4. Enter the dollar value of the BDFA for the current month.
- 4a,b,c,d,e.** Multiply the BDFA (block 4) by the meal conversion percentages: Enter the result in the applicable block.
5. Enter an X in the proper box.
6. The TISO will sign in this block after final reconciliation with the food service personnel for this accounting period.

7. (First line entries).

- a. Enter the words "balance forward" in columns a through f.
- b. Enter the amount approved to be carried forward from the preceding month (last amount in column 1) in column g.
 - (1) If the figure at the end of the preceding month is an underdrawn amount, put a plus sign in front of the figure. Add that amount to the first posting in column g.
 - (2) If the figure at the end of the preceding month is an overdrawn amount, put a minus sign in front of the figure. Subtract that amount from first posting in column g. Enter zero (0) in column g for the first of the new FY.
- c. Enter the last figure from the preceding month, column m. This is the cumulative plus or minus status of the account. Enter zero (0) in this column for the first month of the new FY.

7. (Next line entries). Enter the consumption dates, or transaction, such as report of survey, excesses, and turn-ins.

Column a. Enter headcount reported for the date shown.

Column b. Enter headcount reported for the date shown.

Column c. Enter headcount reported for the date shown.

Column d. Enter headcount reported for the date shown.

Column e. Enter headcount reported for the date shown.

Column f. Compute columns a thru e as stated below. Then add the totals of each computation. Enter the grand total in this column. Multiply entry in column a by dollar value in block 4a. Multiply entry in column b by dollar value in block 4b. Multiply entry in column c by dollar value in block 4c. Multiply entry in column d by dollar value in block 4d. Multiply entry in column e by dollar value in block 4e.

7a-e. Enter excess QMC&S directed test items in this column. Excess costs are posted at least weekly.

7f. Enter the dollar amount of excess costs in this column.

7g. Add entry in column f to previous entry in column g (on line above). Enter the result in column g.

7h. Enter the dollar value of subsistence items issued on the date as shown in column 7. Also, enter the dollar value of any turn-ins (on a separate line). Circle turn-ins to indicate a credit.

7i. Enter the total dollar value of DVD items delivered on dates as shown in column 7.

7j. Add entries in columns h and i. Enter the results in this column.

7k. Add entries to the previous entry on the line above and enter results.

a. If a credit entry is in column j, subtract the amount from previous (entry above) in this column. Enter the result.

b. If an excess cost entry is in column f, the previous entry (on line above) in this column remains the same. Enter that amount in this column.

7l. Entry in this column is the difference between columns g and k.

a. If the entry in column g is lower than entry in column k, subtract column g from column k. Enter result in column 1 with a plus sign (+) in front of the figure to indicate an overdrawn status.

b. If the entry in column g is higher than column k, subtract column k from column g. Enter the result in column 1 with a minus sign (-) in front of the figure to indicate an underdrawn status.

c. To compute the over or under status of the account at the end of the period, divide the last entry in column 1 by last entry in column g then multiply by 100. The result is the percentage of the over or under status. Do not round this figure up or down.

Chapter 14 Operational Rations

14-1. Types

a. For TISA requisitioning and issue purposes, the following are considered operational rations.

- (1) Standard B rations.
- (2) T rations.
- (3) Food packet, survival, general purpose.
- (4) Meal, ready-to-eat (MRE).
- (5) Ration, cold weather (RCW).
- (6) Standard B medical ration.
- (7) Ration lightweight (30).
- (8) Artic T ration module.

b. Canned drinking water is a component of aircraft survival kits and may be issued for operational purposes.

14-2. Stockage and authorized purposes

The TISA stocks and issues operational rations for—

- a. Unit's basic load.
- b. Travel, training, special program requirements, and emergencies (AR 30-7).
- c. Operational projects (AR 30-7).
- d. Charge sales to commissary stores for resale.
- e. Reimbursable sale to non-DOD Federal departments for use by Federal marshals, border patrol, or forestry service personnel.
- f. Sale to other State agencies or instrumentalities, such as cities in emergencies, is authorized after approval of the Emergency Services Division of the Federal Emergency Management Agency.

14-3. Receipt and rotation

a. DLA and/or DPSC depots place advice of shelf-life extension or inspection date on pallets of operational rations.

b. Record the date of pack (month and year), date of receipt and lot number on DA Form 5298-R (Operational Rations Accountability). An example of the form is shown at figure 14-1. A blank DA Form 5298-R is located at the back of this regulation and will be locally reproduced on 8 1/2- by 11-inch paper.

c. TISOs maintain a record of operational rations issued to and turned in by supported units on DA Form 5298-R.

14-4. Unit basic load

a. MRE authorized for initial, or increases to, stockage as a unit basic load (UBL) are charged to the requesting unit's OMA.

b. The use of UBL by the command is limited to emergency situations only. UBL is not to be used for scheduled or planned field duty or field duty operations. Rations required to support field duty or field duty operations are obtained from the supporting TISA or Class 1 point.

c. Property book officers (PBO) maintaining UBLs initiate requests for replacement per (1) through (3) below.

(1) The PBO prepares request documents, citing need for replenishment, in sufficient copies to meet TISA requirements. Requests for replenishment must cite the reason UBL was consumed, date consumed, number of personnel supported, and number of meals consumed.

(2) Replenishment of UBL is charged to active Army appropriations and is reported on DA Form 2969-R per AR 30-5.

(3) UBLs are rotated annually. When UBLs require rotation for a later date of pack, the exchange will be on a box-for-box, like item basis between the TISO and PBO. Exchanges are not to be reported on DA Form 2969-R.

d. Dining facilities are not authorized UBLs, per AR 30-1.

e. Unit commanders, in coordination with the installation commander's designated representative, determine the requirement for unit or TISA storage of UBLs.

14-5. Stockage levels and storage

Stockage level and storage of operational rations will be per MACOM and HQDA guidance. Normally, food packet survival, general purpose, and canned drinking water will not be stocked by the TISA, but ordered to fill requests. The TISO ensures that the latest date of pack is requisitioned. The project code 2Q1 and type pack 2 are entered on requisitions for B ration components that are requisitioned to support scheduled B ration rotation.

14-6. Sale and issue

a. Charge sale of all operational rations to the commissary and other authorized TISA customers will be at standard price. Sale to non-DOD customers will include accessorial costs established per AR 37-60, if applicable.

b. B rations are issued or sold to all authorized TISA customers at the standard price. B ration items scheduled for rotation normally will be issued during the period scheduled unless requisitioned to support field training. Scheduled rotation items are not to be accepted for turn-in from units except upon unit deactivation, transfer, or as residue from field training where the B ration menu was used.

c. The appropriation cited on requests from other Components or Services will be charged for issues to those Components or Services.

d. Marine Corps requests for operational rations during exercises are follows:

(1) The supported unit must coordinate quantities required with

the supporting TISA in time to meet requisition lead times and provide a fund cite for billing on each request document.

(2) The TISO will not accept turn-ins of B ration items requested for Marine use during exercises.

(3) Requisition quantities requested using project code ZR9 in CC 57-59.

(4) Maintain a DA Form 4538-R for issues of operational rations to USMC units.

14-7. Senior ROTC program

The TISO may issue operational rations and components of the ration on a reimbursable basis for consumption by enrolled cadets selected for participation in authorized practical field training operations (AR 245-1). The cost of these ration issues is charged to the active Army appropriation and reported on DA Form 2969-R (AR 30-5). For those cadets who are entitled to a subsistence allowance, the provisions of DOD Military Pay and Allowance Entitlements Manual, paragraph 80401d(3), apply.

14-8. Junior ROTC program

The TISO may sell operational rations and components of the field ration to public and private secondary education institutions for use in the junior ROTC program. The TISO will not charge these rations or components to appropriated funds. These sales may be paid for by cash or check. Deposits of payments is made according to local FAO procedures.

14-9. Request and issue procedures

The requester will prepare requests in a minimum of three copies. The TISO will issue the rations, retaining a copy to post to the DA Form 4538-R.

a. The TISA will issue operational rations to established dining facility accounts (or PBO for UBL).

b. Requirements of organizations that do not have an established dining facility account will be forwarded to the TISA through the organization providing dining facility support (or PBO for UBL).

c. Active Army MTF personnel undergoing field training will follow AR 30-21 procedures.

14-10. Excess operational rations

Operational rations excess to unit needs may be turned in to the TISA in the standard issue quantity, such as box. The TISA will not accept partial boxes after deactivation of a unit, or termination of field training. Unit excess partial cases will be transferred to another unit or garrison facility per AR 30-21. See chapter 7 for turn-in procedures.

14-11. Reporting

Issues of operational rations, less turn-ins, will be reported per AR 30-5. Issues funded by OMA (such as canned drinking water, food packet survival, initial or increase to unit basic loads) will not be reported on DA Form 2969-R.

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

DA FORM 5298-R, MAY 84. IS OBSOLETE

DA FORM 5298-R, NOV 92

AR 30-18 • 4 January 1993

Chapter 15

Excesses, Transfers, Disposals, and Losses

15-1. Reduction and reporting of excesses

When it is determined that excess subsistence cannot be used locally, the TISO—

a. Attempts redistribution or cross leveling by contacting other DOD subsistence activities, including resale activities. Transportation and other expenses incident to redistribution will be borne by the shipping installation or owning Service. Reimbursement will be requested for redistribution involving transfers between stock funds.

b. Reports any remaining excesses according to DPSC Handbook 4235.1 and 4235.2.

c. Reports excess operational rations that cannot be used within prescribed time limits to MACOM or U.S. Army Support Activity, 2800 South 20th Street, Philadelphia, PA 19101 per AR 30-7.

d. Has excess items inspected by VSP.

e. Disposes of items no longer suitable for intended use because of age, deterioration, or other reasons.

15-2. Transfer of subsistence

This paragraph does not apply to shipments between the parent and branch TISAs.

a. Transfers between stock funded TISAs under the same MACOM will be on a nonreimbursable basis. Prior MACOM stock fund approval will be obtained per AR 37-111.

b. Transfers to commissaries, subsistence supply activities and agencies of other DOD activities or another MACOM stock funded TISA are on a reimbursable basis (AR 37-111). The requesting activity will provide fund citation from which reimbursement is to be obtained by the billing office supporting the shipping TISA.

c. The shipping TISA will prepare a DD Form 1348 or DD Form 1348-1 or DD Form 1149 (Requisition and Invoice/Shipping Document).

d. The shipping TISO will obtain the signature of the carrier's representative and attach a copy of the bill of lading to the shipping document to be posted to the VRGC.

e. The shipping TISO will drop the supplies from accountability at standard prices in effect at the time of shipment. The receiving TISO picks up accountability at the standard price in effect at time of receipt.

15-3. Transfer of accountability to DPSC

a. DPSC may direct that excess semi-perishable subsistence on hand at the installation be stored for DPSC accountability when storage space at that installation is allocated to DPSC per AR 740-15.

b. Subsistence stored for DPSC will be segregated and clearly marked to distinguish it from installation TISA stock.

c. The TISO and inventory officer will inventory the subsistence stored for DPSC accountability during the conduct of an accountability inventory to verify quantities stored. Do not include in TISA inventory.

15-4. Inspection

VSP inspect subsistence before shipment. If no VSP are available, the TISO inspects the subsistence visually for condition and states findings on the shipping document. Only items in case lots suitable for intended use are shipped.

15-5. Unfit Subsistence

a. Subsistence will be disposed of when it is damaged, deteriorated, or no longer suitable for intended use.

b. Monthly inspections will be requested by the TISO for distressed items. AR 40-657 makes provisions for VSP to recommend disposal of items unsuitable for intended use, yet fit for human consumption.

c. The TISO will segregate and suspend from issue items reported under DOD hazardous food recall program such as AL-FOODACT messages. The TISO will suspend these items until inspected and disposition instructions are received (AR 40-660).

15-6. Disposal procedures

The following procedures will be used to dispose of damaged or deteriorated products:

a. Subsistence items having sales value will be turned in to and signed for by the servicing DRMO.

b. Subsistence items having no potential sale value will be disposed of in a manner that will safeguard public health and safety. Disposal will be consistent with the Environmental Protection Agency (EPA) requirements. Destruction must be witnessed by a person appointed by the installation commander or designated representative. VSP or TISA personnel will not act as a witness.

c. When there is evidence that subsistence was damaged through fault or neglect on the part of an individual, VSP will submit a report of circumstances in writing to the TISO. DA Form 4697 will be initiated by the accountable officer on receipt of the VSP report.

d. When subsistence items have been purchased subject to inspection and accepted at destination, any damaged or deteriorated items rejected will be removed from the installation by the vendor.

e. If hidden or latent defects are considered causative, the VSP may determine whether or not the items should be placed on hold status. DD Form 1608 should be submitted per AR 30-16, accompanied by a SF 364 to request credit under AR 735-11-2. Items will be held in hold status pending disposition instructions from DPSC. The TISO will report promptly (to DPSC) any deteriorated items still within warranty period so recovery action may be taken.

f. Post a memo entry on the DA Form 3293-R when items are placed on medical hold.

g. Salvage items to be disposed of will be marked and segregated in a secure area to preclude pilferage and stored in a closed, cleanable container such as a 32 gallon garbage can with a plastic liner and a tight fitting lid. Salvage items will be destroyed as often as necessary to prevent attraction of insects, rodents, or other pests. Items should be denatured such as canned items punctured and bagged or packaged items torn open and contents emptied into disposal containers.

h. Subsistence items may be lost or damaged due to circumstances beyond the control of the TISO. Such circumstances include fire, theft (other than pilferage), explosion, power failures, and storms. The TISO prepares DA Form 3161 when items are destroyed. The DA Form 3161 will not be processed as normal salvage. Prepare a DA Form 4697 for these identifiable losses.

i. The TISO and VSP will sign the statements as shown at figures 15-1 and 15-2.

15-7. Preparation of salvage documents

a. Forms furnished by VSP listing salvage items will be priced and extended.

b. The TISO will prepare a DA Form 3161 as a cover sheet to VSP provided forms for the total dollar value of salvaged items and include statements below. The VSP, TISO, and required witness will sign the appropriate statement, as shown in figure 15-2 through 15-4.

c. Post the dollar amount of the salvaged items as a credit to the DA Form 3295-R and the items to the DA Form 3293-R.

d. Process the dollar amount of salvaged items through the financial system as an inventory loss due to contamination or deterioration.

e. The salvage documents may be batched and the total dollar amount posted to the DA Form 3295-R once a month.

"The subsistence items listed above were damaged as a result of (*enter reason for damage or destruction*) and a DA Form 4697 has been initiated."

(*Name and signature of TISO*)

Figure 15-1. Sample TISO statement for damaged items

"The subsistence items listed above have been inspected and are unfit for human consumption/intended use."

(*Name and signature of Veterinary Service Officer*)

Figure 15-2. Sample VSP statement for salvage items

"The subsistence items listed above are unfit for their original intended use. There is no evidence that the damage or deterioration was due to the fault or neglect of TISA personnel. Items above have no sale value."

(*Name and signature of TISO*)

Figure 15-3. Sample TISO statement for salvage items

"Disposal of the above subsistence was accomplished on (*date*) for the TISA . Items were disposed of by (*enter place and method of disposal*)."

(*Name and signature of witness*)
Appointed Witness

Figure 15-4. Sample statement of witness for destruction of subsistence items

15-8. Reporting loss, damaged, or destroyed subsistence

a. When losses occur in Army dining facilities, a copy of the DA Form 4697 is furnished the TISO for posting to the DA Form 3980-R.

b. Contract operated dining facilities will obtain relief from losses per procedures in AFARS 45.503. Written determination by the contracting officer as to the contractor's liability serves the same purpose as the DA Form 4697.

c. Issue replacement items, if required. No credit is given by the TISO when an item has spoiled or deteriorated due to long or improper storage by the customer. The TISO determines this on a case by case basis with advice and assistance by the VSP as necessary.

d. The TISO is authorized to make an even exchange when an item issued is subsequently found to be defective. Exchanges are handled as follows:

(1) The exchange is accomplished on a DA Form 3161, accompanied by VSP statement. The TISO uses the DA Form 3161 as support to the salvage document.

(2) A DD Form 1608 should be submitted per AR 30-16.

15-9. Veterinary Inspection Samples

a. VSP are authorized to withdraw food samples from TISA stocks for inspection. The sampling may take place during receipt of supplies, while in storage, before issue or sales, during transfer, or as otherwise required.

b. A receipt is not required by the TISO when samples are selected and inspected and returned to stockage for issue.

15-10. VSP withdrawals

a. The VSP inspector provides the TISO a listing of the withdrawals items.

b. The TISO—

(1) Prices, extends, and totals the provided HSC form.

(2) Vouchers the form and posts it to DA Form 3295-R as a credit. Forms may be batched and the total amount posted once a month. Postings to the DA Form 3295-R are identified as "Vet Sampling(s)".

(3) Includes these postings in the identifiable loss total of the summary of transactions on DA Form 3295-R, at the end of the accounting period.

(4) Processes the dollar amount of Vet Sampling through the financial system as an inventory loss due to contamination or deterioration.

c. Partial T ration modules in inventory after VSP sampling are disposed of as follows:

(1) Coordinate issues of partial modules to active Army dining facilities (at no cost) with the IFA.

(2) Total cost of the module is charged to active Army appropriation. Maintain a separate DA Form 4538-R to record dollar value of the issues. Post as a separate credit to the DA Form 3295-R.

(3) Report the quantity and cost in the remarks section of the DA Form 2969-R.

15-11. ALFOODACT messages

Sequentially numbered ALFOODACT messages are dispatched from DPSC to alert food activities worldwide of possible hazardous foods. Immediately upon receipt of an ALFOODACT message or notification by VSP of suspect items—

a. Identify stocks of suspect item on hand.

b. Segregate suspect items from all other stock, place in hold status, and suspend from issue.

c. Notify all customers (appropriated and nonappropriated) and request return of item(s). Subsequent turn-in is accomplished per paragraph 7-12.

d. Retain suspect item(s) in hold status until final disposition instructions have been received from DPSC.

e. File ALFOODACT messages in a separate file for a minimum of 1 year or until final disposition, whichever is later.

Appendix A References

Section I Required Publications

AR 11-2

Internal Control Systems. (Cited in para 2-8g.)

AR 11-7

Internal Review. (Cited in para 5-10b.)

AR 11-18

The Cost Analysis Program. (Cited in para 3-2.)

AR 25-400-2

The Modern Army Record Keeping System (MARKS). (Cited in paras 1-10, 5-16a(3), 6-13d, 9-3a(2), 10-4f(5), and 10-8h.)

AR 30-1

The Army Food Service Program. (Cited in paras 11-19a(4), 12-5b, 12-6d, 13-9c, 13-12b, 13-12d and 14-4d.)

AR 30-5

Food Cost and Feeding Strength Summary. (Cited in paragraphs 7-12, 11-18, 12-9, 13-9a, 13-10a(2), 13-11g(2)(3), 13-12e, 13-20b, 14-4c(2), 14-7, and 14-11.)

AR 30-7

Operational Rations. (Cited in paras 11-20b, 14-2b, 14-2c and 15-1.)

AR 30-16

Food Service Data Feedback Program. (Cited in paras 15-6e, and 15-8d(2).)

AR 30-21

The Army Field Feeding System. (Cited in paras 2-4g, 12-6c, 13-11a, 13-11f, 13-11g, 13-20a, 14-9c and 14-10.)

AR 37-60

Pricing For Material And Services. (Cited in paras 13-21 and 14-6.)

AR 40-656

Veterinary Surveillance Inspection Of Subsistence. (Cited in paras 9-2, and 9-7a.)

AR 40-657

Veterinary/ Medical Food Inspection And Laboratory Service. (Cited in paras 2-9, 9-7, and 15-5b.)

AR 55-38

Reporting Of Transportation Discrepancies In Shipments. (Cited in para 7-10.)

AR 190-13

The Army Physical Security Program. (Cited in para 9-10a.)

AR 190-51

Security Of Army Property At Unit And Installation Level. (Cited in para 9-10d.)

AR 600-50

Standards Of Conduct For Department Of Army Personnel. (Cited in para 2-9c(21).)

AR 725-50

Requisitioning, Receipt And Issue System. (Cited in para 6-6d.)

AR 735-5

Basic Policies And Procedures For Property Accountability. (Cited in paras 5-2, 5-6l, 5-6m, 5-6n, 5-10c(2)(4), 10-8, 13-4b and 13-6c.)

AR 735-11-2

Reporting Of Item And Packaging Discrepancies. (Cited in para 7-9a)

C 8900-PL

Federal Supply Catalog Price List FSC Group 89 Subsistence. (Cited in paras 8-3a, 8-3b, 8-3c, 8-5b, 8-10a and 8-10b.)

C 8900-SL

Federal Supply Catalog Stock List FSC Group 89 Subsistence. (Cited in paras 1-9, 6-2a, 6-2b, 6-2d, 6-2e, 6-2f, 6-3, 6-4, 6-6, 6-7e(1)(a), 6-7e(1)(d), 6-7e(1)(2), 9-4, 11-4, 11-19a(6) 13-13, and 13-21a.)

CTA 50-909

Field and Garrison Furnishings and Equipment. (Cited in paras 4-5a and 4-8.)

CTA 50-970

Expendable Items (Except: Medical, Class V, Repair Parts, And Heraldic Items). (Cited in paras 4-5a and 4-8.)

DA Pamphlet 738-750

(Cited in paras 4-5f and 4-5g(5)(b).)

DOD 4145-19-R

Storage In Warehouse Facilities And Services. (Cited In Paras 9-1, 9-2b).

DOD 4145.19-R-1

Storage And Material Handling. (Cited in paras 2-9, 9-1, 9-3b, 9-3e, 9-3f(3), 9-4d, 9-5, and 9-9.)

DPSC 4235.1

Overseas Subsistence Requisitioner's Handbook. (Cited in paras 6-6a and 15-1b.)

DPSC 4235.2

CONUS Semiperishable Requisitioner's Handbook. (Cited in paras 6- 6a and 15-1b.)

DPSC 4235.6

CONUS Perishable Subsistence Requisitioner's Handbook. (Cited in para 6-6.)

FM 10-23

Basic Doctrine for Army Field Feeding. (Cited in paragraph 11-9c.)

MIL-STD 668

Sanitary Standards For Food Plants. (Cited in Para 2-9and 9-1.)

SB 8-89

Federal Hospital Subsistence Guide. (Cited in paras 6-2 and 13-13a.)

SB 10-260-1

Recapitulation Of Master Menu Issues. (Cited in paras 6-2d, and 8-7c(2).)

SB 10-263

14-Day U.S. Army Reserve And Field Training Menu. (Cited in paras 6-2d, 6-17a, 11-22 and 13-7a.)

SB 10-495

Standard 'B' Ration For the Armed Forces. (Cited in paras 6-2c and 13-11.)

SB 10-540

Box Lunches, Flight Feeding, And Motor Convoy Menus. (Cited in paras 11-22.)

SB 700-20

Army Adopted/Other Items Selected For Authorization Of Reportable Items. (Cited in para 4-8g(5).)

TB MED 530

Occupational And Environmental Health Food Service Sanitation. (Cited in paras 2-9, 6-2d, and 11-28b.)

Section II Related Publications

A related publication is merely a source of additional information. The user does not have to read it to understand this publication.

AFARS

Army Federal Acquisition Regulation Supplement

AR 11-11

War Reserves

AR 11-18

The Cost And Economic Analysis Program

AR 15-6

Procedures For Investigating Officers And Boards Of Officers

AR 15-13

Subsistence Review Committee

AR 30-13

Introduction Of New Or Improved Subsistence Items Into The Military Supply System

AR 37-100

Account/Code Structure

AR 37-103

Disbursing Operations For Finance And Accounting Offices

AR 37-107

Accounts Payable

AR 37-108

General Accounting And Reporting For Finance And Accounting Offices

AR 37-111

Working Capital Funds/Army Stock Fund; Uniform Policies, Principles, And Procedures Governing Army Stock Fund Operations

AR 40-660

DOD Hazardous Food And Nonprescription Drug Recall System

AR 190-8

Enemy Prisoners Of War - Administration, Employment And Compensation

AR 190-31

Department Of The Army Crime Prevention Program

AR 190-47

The U.S. Army Correctional System

AR 350-1

Army Training

AR 350-11

Exchange Of Small Army Units Between The United States And Allied Nations For Training

AR 420-53

Refrigeration

AR 500-60

Disaster Relief

AR 570-5

Manpower Staffing Standards Systems

AR 608-10

Child Development Services

AR 700-23

Supply of Health and Comfort Items

AR 708-1

Cataloging And Supply Management Data

AR 700-9

Policies Of The Army Logistics System

AR 710-2

Supply Policy Below Wholesale Level

AR 725-1

Special Authorization And Procedures For Issues, Sales, And Loans

AR 735-110

Supply Operations Manual: Vol 1: Distribution System Procedures

AR 740-15

Storage of Military Service-Owned Retail Stocks In The DLA Material Distribution System

AR 740-30

Commercial Warehouse Service Plan for Department Of Defense Components

DA Pam 25-30

Consolidated Index Of Army Publications And Blank Forms

DOD 4000.19

Defense Retail Interservice Support (DRIS)

DOD 4140.27-M

Shelf-Life Item Management Manual

FM 10-24

Ration Distribution Operations

FM 19-30

Physical Security

TM 38-L0315

Functional Users Manual For Division Logistics System (SAILS)

Section III Prescribed Forms

DA Form 272

Register Of Vouchers To A Stock Record Account. (Prescribed in para 7-4a.)

DA Form 3294-R

Ration Request - Issue - Turn-in Slip. (Prescribed in paras 5-18c and 13-1)

DA Form 3293-R

Subsistence Consumption Card. (Prescribed in para 6-14.)

DA Form 3293-1-R

Not In Stock Report. (Prescribed in para 10-6b.)

DA Form 3295-R

Voucher Register And General Control. (Prescribed in para 5-2.)

DA Form 3295-1-R

Adjustment Voucher. (Prescribed in para 5-8b(1).)

DA Form 3915

Order And Receipt For Direct Vendor Delivery. (Prescribed in para 11-2e.)

DA Form 3953

Purchase Request And Commitment. (Prescribed in para 6-7c.)

DA Form 4170-R

Statement Of Gains And Losses. (Prescribed in para 5-10a(2).)

DA Form 4538-R

Abstracts Of Issue-Sales. (Prescribed in para 11-7c and 13-8d.)

DA Form 5035-R

Basic Daily Food Allowance Computation. (Prescribed in para 12-1c.)

DA Form 5296-R

Temperature Maintenance Chart. (Prescribed in para 9-3a.)

DA Form 5297-R

Abstract Of Vendor Delivery. (Prescribed in para 11-12e(6)(b).)

DA Form 5298-R

Operational Rations Accountability. (Prescribed in para 14-3c.)

Section IV**Referenced Forms****SF 361**

Transportation Discrepancy Report

SF 364

Report Of Discrepancy

DD Form 250

Material Inspection And Receiving Report

DD Form 362

Statement Of Charges For Government Property Lost, Damaged Or Destroyed

DD Form 577

Signature Card

DD Form 708

Inventory Adjustment Monetary Account

DD Form 1131

Department Of Defense Cash Collection Voucher

DD Form 1155

Order For Supplies Or Services/Request For Quotations

DD Form 1232

Quality Assurance Representative Correspondence

DD Form 1348-1

DOD Single Line Item Release/Receipt Document

DD Form 1544

Cash Meal Payment Book

DD Form 1691

Arrival, Condition Report, Perishable Subsistence

DPSC Form 2005-2

Requisitioning/Invoice/Shipping Document

DPSC Form 4072

Report Of Unsatisfactory Carrier Performance.

DA Form 2405

Maintenance Request Register

DA Form 2969-R

Food Cost And Feeder Strength Summary

DA Form 3980-R

Dining Facility Account Card

DA Form 4697

Department Of The Army Report Of Survey

Appendix B**Mobilization Considerations for TISA Operations****B-1. Planning factors**

This appendix provides planning factors and a checklist to help in developing or refining installation mobilization plans under AR 500-5. Factors which the TISO should consider in developing a mobilization plan include—

a. Mobilizing units may arrive in large numbers in short time frames. The installation may have only a short leadtime to prepare for mobilization influx. Plan in terms of days and weeks instead of months.

b. The TISO must be prepared to calculate installation mobilization requirements without normal advance notification. Estimate initial supported ration strength to be 90 percent of population load forecast.

c. Installation support to mobilized units will be provided with available assets or from previously identified sources.

d. The TISA may be required to issue rations using both the AFFS and the ARCS. Mobilization menus will be developed locally based on SB 10-263 and may be austere.

e. Additional qualified personnel will not be immediately available.

f. Transportation will be available to deliver to dining facilities, or for units to pick up at TISA.

g. Current DOD contracts for supplies and services will contain provisions for expansion to meet requirements.

h. Funds for reasonable expenses will be made available. Over-time usage will be authorized for mission accomplishment.

i. Installations will be authorized to expand use of local purchase procedures to obtain subsistence not readily available through normal supply channels.

j. When required, DeCA will provide guidance on command control and turn over of commissary resale stocks.

k. Current refrigerated storage space may be inadequate. Purchase or leasing of prefabricated equipment may be required.

l. Installation and local ice capability may be inadequate.

m. On hand MHE may be inadequate to handle increased requirements.

- n.* Increased quantities of expendable supplies will be required.

B-2. A considerations checklist is provided below

a. Have you estimated the number of TISA accounts that may be supported under mobilization and the incremental increase rate expected ?

b. Have you estimated the approximate total headcount the TISA will support under mobilization? Are current facilities adequate to serve the increased population?

c. Have subsistence requirements for your mobilization population been computed? If so, upon what data were the computations based and is it current?

d. Under emergency conditions, could the present TISA staff support your mobilization populations? If not, are additional personnel requirements identified?

e. From what sources will you obtain subsistence in the initial period of mobilization (before normal supply sources have been able to fill the pipeline)?

f. Do you have sufficient permanent or semi-permanent dry storage areas? If not, are vacant buildings available and designated as TISA mobilization storage areas?

g. Will you have to revert to outside storage of semi-perishables? If so, are tarps available? Rough terrain forklifts?

h. Will you have sufficient cold storage (chill and freeze) to support your mobilization population? If not, how much additional space do you estimate will be required?

i. If you will not have sufficient cold storage, what alternative facilities have you investigated, such as commercial cold storage facilities, commercial subsistence transportation companies, and lease or purchase of equipment?

j. If you do not have sufficient cold storage space and rental or lease facilities are not available, what is the estimated cost of purchasing the bare minimum refrigerated storage equipment?

k. Does the TISA presently have sufficient MHE or is it immediately available to support the mobilization population? If not, have other sources been investigated?

l. Under mobilization, will you have a requirement for ice within the TISA? If so, approximately how much per day? Will you supply dining facilities (garrison and/or site facilities), with ice?

m. Have you computed your mobilization peak period, daily ice requirement? Can you support that requirement with present installation ice making equipment? If not, has it been determined that commercial sources can and will support both quality and quantity requirements?

n. According to your contingency plans, who will be responsible for transporting subsistence from the TISA to supported units?

o. Have you determined your mobilization requirement for expendable items (such as paper and plastic bags, ice tongs) per CTA 50-970? If so, are those items available at the installation in the required quantities? If not, do you have plans for acquiring them under mobilization conditions?

Appendix C Guide for TISA Review

C-1. General

This review guide is to assist commanders, DOLs, TISOs, survey officers, boards of officers, management survey personnel and internal review personnel in the performance of their duties.

C-2. Responsibilities (chap 2)

Has a system of internal checks and controls been established (para 2-8)?

C-3. Organization, personnel, and equipment (chap 4)

a. Has the TISO been appointed in writing as the accountable sales officer (para 4-2)?

b. Are TISO and TISA personnel provided orientation and training (para 4-3)?

c. Are TISO or TISA personnel appointed to duties involving potential conflicts of interest (para 4-4)?

C-4. Accounting (chap 5)

a. Are accounts accurately maintained on a monetary basis (para 5-2)?

b. Are accounts maintained on an accounting month basis (para 5-3)?

c. Are TISA accounts reconciled with records maintained by the finance and accounting office within 15 work days after close of the account with an accountability inventory (para 5-18)?

d. Is the account maintained on DA Form 3295-R (para 5-6 and 5-12)?

e. Are entries to the DA Form 3295-R in permanent media and corrections properly annotated (paras 5-6 and 5-12)?

f. Are vouchers posted to the account within 2 working days of the transaction (para 5-6)? Are voucher numbers properly assigned (para 5-5)?

g. Compare opening inventory for each accounting period against closing inventory of previous period. Is the value of opening inventory always the value of the previous month closing inventory (para 5-5)?

h. Have all price changes been entered on DD Form 708 and posted as Voucher No. 2 (para 5-5 and 8-9)?

i. Are corrected vouchers properly done (para 5-12)?

j. Are cumulative type documents cross-referenced to supporting documents filed in sequence under organizational headings (para 5-19)?

k. Are reports of survey prepared if correcting entries result in net loss exceeding authorized tolerances (para 5-12 and 5-15).

l. Are management or internal reviews requested when gains exceed 0.5 percent (paras 5-15)?

m. Does DA Form 4170-R show the value of issues, sales, and transfers since the last accountability inventory (para 5-19).

n. Does DA Form 4170-R contain a statement in remarks section that account has been reconciled with FAO (para 5-15)?

o. Are reports of survey initiated within 5 calendar days when unidentified losses exceed authorized tolerance (para 5-12)?

p. Is separate VRGC kept for each branch TISA (para 5-20)?

q. Are gains and/or authorized loss tolerances computed separately for parent activity and branch (para 5-20)?

r. Is subsistence properly documented when transported from warehouse to branch TISA (para 5-20)?

s. Is the proper closing procedure used on the VRGC (para 5-17 and tables 5-4 through 5-6)?

C-5. Subsistence supply (chap 6)

a. Are only authorized subsistence items stocked (paras 6-2, 6-3, and 6-4)?

b. Are small containers and individual condiments, authorized in C8900-SL, stocked for issue to small dining facilities (para 6-2)?

c. Are items other than those listed in C8900-SL being locally purchased without prior approval (paras 6-4 and 6-7)?

d. Does the TISO follow the requisition schedule established by DPSC (para 6-6)?

e. Are ROs computed properly? Spot check computation of ROs to see if OSTs are periodically updated (para 6-10,6-11)?

f. Is supply and shipment status provided by wholesale supply elements properly reviewed, posted to DA Form 3293-R or requisition worksheets (para 6-12)?

g. Does the TISO have a program to ensure DA Form 3293-R and ROs are reviewed at least quarterly (para 6-14)?

h. Are DA Forms 3293-R kept for each stocked specification item (para 6-13)?

i. Are DA Forms 3293-R properly posted? Spot check entries for an order against requisitions, inventory entry against actual inventory cards or worksheets, and false demands against DRMO documents (para 6-13).

j. Are carbon dioxide and dispensing rental fees billed separately from milk and beverages (para 6–16)?

C–6. Receiving (chap 7)

a. Are unannounced spot checks of receiving operations conducted weekly (para 7–2)?

b. Are warehouse personnel trained for receiving and in-checking (para 7–2)?

c. Are receiving dates annotated on cases received or a color code system used (para 7–2)?

d. Are receipt documents from branches handled in the most expeditious manner (para 7–3)?

e. Is a DA Form 272 kept at each receiving point? Is the DA Form 272 verified weekly and filed monthly (para 7–4)?

f. Are items shipped by DPSC at average weight, tallied in, and accounted for at average weight (para 7–4)?

g. Are seals properly controlled and accounted for (para 7–4 and app D)?

h. Are completed DPSC receiving reports returned to DPSC (para 7–6)?

i. Are discrepancies noted and reported (para 7–10)?

C–7. Pricing and price lists (chap 8)

a. Spot check prices in price list against receipt and issue documents. Note especially receipt documents which may reflect DPSC price in effect at time of shipment, but new price established prior to receipt (para 8–2).

b. Is the 5-mill rule used to establish prices (para 8–2)?

c. Is standard price listed in C8900–PL used even though local purchase is authorized (para 8–3)?

d. Is the invoice price used to establish standard price for local purchase items? Check local price list against last lot received prior to cut-off period (para 8–7)?

e. Are physical counts conducted of stocks effected by price inventories? Spot check inventory counts against DA Form 3293–R postings and DD Form 708 entries (para 8–9).

C–8. Storage of subsistence supplies (chap 9)

a. Are pertinent publications DOD 4145.19–R–1 and MIL–STD–668 on hand (para 9–1)?

b. Is subsistence marked to ensure that oldest items are identified to be issued first (para 9–2)?

c. Are SOPs available and current (para 9–2)?

d. Are visitors and persons not assigned to storage restricted and kept under observation (para 9–2)?

e. Are locations indicated on a storage planograph (para 9–5)?

f. Are scales tested monthly and calibrated to meet state and local requirements (para 9–6)?

g. Has the TISO coordinated an inspection schedule with supporting VSP (para 9–7)?

h. Are preventive measures enforced to preclude pilferage? Does the storage SOP include measures specified in AR 190–51 and FM 19–30 (para 9–10)?

i. Has the TISO established an effective key control system (para 9–10).

j. Does the storage SOP include required physical security procedures as specified in AR 190–51 and FM 19–30 (para 9–10).

C–9. Inventories (chap 10)

a. Has an annual accountability been conducted and posted to DA Form 3293–R and the VRGC (para 10–1)?

b. Has the inventory officer's inventory and the TISA copy been reconciled and were two separate counts made (para 10–4)?

c. Have both the inventory officer and TISO signed and dated the inventory statements (para 10–4)?

d. Are not-in-stock reports submitted by warehouse personnel posted to DA Form 3293–R (para 10–6)?

e. Is the price change inventory conducted after all issues have been made through the last day of the accounting period (para 10–7)?

f. Has a transfer of accountability inventory been conducted if circumstances in paragraph 10–9 prevailed?

g. Are inventory SOPs prepared and current (para 10–10)?

C–10. Methods of providing issue support (chap 11)

a. Is a Schedule of Subsistence Issues prepared by the TISO (para 11–3)?

b. Are issue documents prepared by the TISO to show the NSN, item description, unit of issue, and standard price (para 11–5)?

c. Spot check value of extended issue slips against postings to the DA Form 4538–R. Are postings correct (para 11–7)?

d. Are extended and totaled documents provided all customers within 3 workdays after issue (para 11–7)?

e. Are transfers between dining facilities properly documented (para 11–8)?

f. Are direct vendor delivery items properly received and posted (para 11–12)?

g. Are forced issues charged as losses to the stock fund and not to the subsistence appropriation (para 11–25)?

h. Are mandatory issues made as often as necessary to preclude forced issues (para 11–26)?

C–11. Basic daily food allowance (chap 12)

a. Is the BDFA message received in a timely manner at the TISA (para 12–1)?

b. Is the BDFA computed according to instructions as provided by QMC&S, (para 12–1)?

c. Are meal values computed correctly (para 12–2)?

C–12. Issues to active Army and reserve components (chap 13)

a. Are the TISO's and the ARCS unit's DA Forms 3980–R being reconciled as required? Does the TISO notify the installation food advisor when accounts are not reconciled according to schedule (para 13–3)?

b. Does the TISO report out-of-balance accounts to the IFA 7 days after the end of the accounting period (para 13–5)?

C–13. Operational rations (chap 14)

Are issues and turn-ins of operational rations recorded on DA Form 5298–R (para 14–3)?

C–14. Excesses, transfers, disposals, and losses (chap 15)

a. Are items unfit for human consumption destroyed properly (para 15–5)?

b. Are salvage items marked and segregated in a secure area and stored properly (para 15–6).

c. Are salvage documents signed by VSP and disinterested person (para 15–7)?

Appendix D

Use and Control of Seals

D–1. Purpose of seal

The purpose of a seal is to show whether the integrity of a storage facility, vehicle or rail shipment, or container has been compromised.

D–2. Ordering and storing seals

a. Seals may be picked up by a designated TISA representative or ordered from the installation seal issuing office. Instruct the source to ship the seals to the attention of seal custodian in the TISA.

b. Secure seals not issued for actual use in a locked metal container with controlled access. Preferably, only seal custodians and alternatives and the TISO should have access.

D-3. Accounting for seals

- a.* Seal custodians should maintain seal log books in a hard cover book.
- b.* Issue seals should reflect date of issue, name or receipt, and seal serial numbers.
- c.* Issue of a seal for actual use should reflect seal number, date and time applied, identification of item to which applied and location on item if other than main door(s), and the name of the person applying the seal. For outbound loaded trailers, railcars, and container shipments, the appropriate trailer, railcar, or container number and loaded destination should be noted.

D-4. Application of seals

- a.* Seal all doors and openings, not merely the main one.
- b.* Run seal strap through hasp only once. Seals wrapped around several times become illegible.

D-5. Checking seals and broken seals

TISAs using seals should develop detailed procedures for checking seals-actions to be taken for breaking a seal and upon finding a broken or suspect seal.

D-6. Disposition of used seals

- a.* All shipping documents will reflect seal numbers. All seals will be verified with seal log, shipping documents, or other appropriate documents before removal and disposal.
- b.* Seals should be deformed sufficiently upon removal so that they cannot be used to simulate a good seal. They may be disposed of in normal trash.

D-7. Color of seals

The colors of the seals should be changed periodically as an additional physical security measure.

Glossary

Section I Abbreviations

ACES

Army Center of Excellence, Subsistence

ACCT

account

AFARS

Army Federal Acquisition Requisition Regulation Supplement

AFFS

Army Field Feeding System

AFMIS

Army Food Management Information System

AFPEC

Armed Forces Product Evaluation Committee

AG

adjutant general

AIF

Army Industrial Fund

AMDF

Army Master Data File

APC

account processing code

AR

Army Regulation

ARNG

Army National Guard

ARCS

Army Ration Credit System

ASL/PL

authorized stockage list/price list

AT

annual training

BCE

base-level commercial equipment

BDFA

basic daily food allowance

BPA

Blanket Purchase Agreement

CBL

commercial bill of lading

CDR

commander

CG

commanding general

CINC

Commander-in-Chief

CNGB

Chief, National Guard Bureau

COB

command operating budget

CONUS

continental United States

CTA

common table of allowances

DA

Department of the Army

DCSLOG

Deputy Chief of Staff for Logistics

DECA

Defense Commissary Agency

DEH

directorate of engineering and housing

DFA

dining facility attendant

DIS

directorate of installation services

DLA

Defense Logistics Agency

DOC

directorate of contracting

DOD

Department of Defense

DODAAC

Department of Defense Activity Address Code

DODD

Department of Defense Directive

DOL

director of logistics

DOP

date of pack

DPSC

Defense Personnel Support Center

DRMO

Defense Reutilization and Marketing Office

DSO

Defense Subsistence Office

DSRE

Defense Subsistence Region, Europe

DSRPAC

Defense Subsistence Region, Pacific

DVD

direct vendor delivery

EUSA

Eighth United States Army

EPA

Environmental Protection Agency

FAO

finance and accounting officer

FAR

Federal Acquisition Regulation

FC

fund code

FCI

food cost index

FDF

false demand/forced mandatory issue

FDO

false demand/out of stock

FDR

false demand/special project/one time requirement

FDS

false demand/substitution

FFS

full food service

FFV

fresh fruits and vegetables

FOB

free on-board

FSC

Federal Supply Classification

FSC

Federal Supply Catalog

FSS

food service sergeant

GBL

Government Bill of Lading

GSA

General Service Administration

HQDA

Headquarters, Department of the Army

HSC

Health Services Command

IAMA

inventory adjustment monetary account

IDT

inactive duty training

IDTAS

Inactive Duty Training Accounting System

IFA

installation food advisor

IMET international military education training	NIS not in stock	ROTC Reserve Officers' Training Corps
INV inventory	NSF National Sanitation Foundation	SAILS Standard Army Intermediate Level Supply System
ISSA Interservice Support Agreement	NSN national stock number	SB Subsistence bulletin
ITD inspection test date	OCAR Office of the Chief, Army Reserve	SL safety level
KATUSA Korean Augmentation To The United States Army	OCONUS outside continental United States	SOP standing operating procedure
MACOM major Army command	OL operating level	TACOM United States Army, Tank Automotive Command
MAP Military Assistance Program	OMA Operation and Maintenance, Army	TB Technical Bulletin
MAV management assistance visit	OMARNG Operation and Maintenance, Army National Guard	TDA table of distribution allowance
M&FP management and food production	OPA other procurement, Army	TDR transportation discrepancy report
M&S media and status	OSD Office of the Secretary of Defense	TISA troop issue subsistence activity
MCA military construction appropriations	OST order ship time	TISO troop issue subsistence officer
MCN management control number	PBO property book officer	TO transportation officer
MHE material handling equipment	PWRS preposition war reserve stock	TOE table of organization and equipment
MILSTRIP military standard requisitioning and issue procedure	QDR quality deficiency report	TSG The Surgeon General
MOU Memorandum of Understanding	QMC&S Quartermaster Center and School	UBL unit basic load
MPA military personnel, Army	RBP ration breakdown point	UMR unsatisfactory material report
MRE meal, ready-to-eat	RC Reserve Component	USAR U.S. Army Reserve
MTF medical treatment facility	RCW ration, cold weather	USAREUR United States Army, Europe
MUSARC major U.S. Army Reserve command	RDT&E research, development, testing, and engineering	USARPAC United States Army, Pacific
NAF nonappropriated fund	RIC routing identifier code	USASPTAP U.S. Army Support Activity, Philadelphia
NAFI nonappropriated fund instrumentalities	RPA reserve personnel, Army	USPFO United States Property and Fiscal Officer
NGB National Guard Bureau	RO requisitioning objective	VRGC voucher register and general control
NGPA National Guard Personnel, Army	ROD Report of Discrepancy	VSP veterinary service personnel

Section II Terms

Account

The monthly status of the activity based on the difference between debits and credits.

Accountability

The obligations imposed by law or lawful order on a person to keep accurate records of property, documents, or funds. The obligated person may or may not have actual possession of the property, documents, or funds.

Accountability inventory (annual)

A verified physical inventory of all subsistence conducted at the same time but independently by the TISO and an inventory officer appointed for that purpose.

Accountability inventory (quarterly)

Verified physical inventory of all subsistence conducted at the same time but independently by two separate teams of TISA personnel appointed by the TISO. The this inventory is to establish the accountability of the TISO for those three quarterly periods when an annual accountability inventory is not conducted.

Book value inventory (monthly)

The book value of subsistence on hand at the end of each accounting period when an accountability inventory is the difference between debits and credits on the DA Form 3295-R. The TISO is accountable for the value of the book inventory.

Branch

An activity located at an installation which performs basic troop issue functions under a TISO located at another installation (parent activity).

Breakdown and distribution space

Space used for receiving, breakdown, and issue of perishable and semi-perishable subsistence.

Chill space

Refrigerated warehouse area in which temperature can be controlled between 36 degrees Fahrenheit and 38 degrees Fahrenheit.

Cold storage facility

A special purpose facility designed for the storage of troop issue perishable subsistence supplies requiring refrigeration and to include space for necessary related functions.

Customer

Any agency, organization, or activity of the Federal Government, a State or foreign government, individuals, or other stock funds and their divisions which are authorized to purchase Army stock fund financed material. Authorization must be by specific provisions of law, executive order, and other regulations.

Decentralized items

Items authorized for local purchase for sale or issue to authorized customers.

Distressed subsistence item

An item that cannot be consumed before normal or extended storage life expiration, or if condition of the item is such that it must be used immediately. Also, if the quantity on hand is greater than can be consumed locally within remaining shelf life.

Excess item

The quantity of an item on hand or due in, which exceeds the requisitioning objective by more than 120 days of supply.

Freeze space

Refrigerated warehouse area in which temperature can be controlled below a level of 32 degrees Fahrenheit.

Installation commander

A Commander of an Army installation, military community for USAREUR, Area Commander for EUSA, State Adjutant General for ARNG, and MUSARC Commander for USAR. However, when reference is specifically made to accountability for, processing of, or collection of debts for Government property that is lost, damaged, destroyed, or otherwise rendered unserviceable from sales account, the term means USPFO. The term also applies to training installation commanders for adjustment of property assigned to that training site.

Inventory

The determination by quantity and dollar value of the amount of stocks on hand.

Listed item

C 8900-SL authorized items with price listed in C8900-PL.

Long supply item

Item on hand with reduced or less than anticipated demand but not yet excess.

Major Army commanders

Heads of commands directly subordinate to, established by authority of, and specifically designated by HQDA to include commands such as Commander in Chief, U.S. Army Europe and Commanding General, Eighth U.S. Army.

Major U.S. Army Reserve Command (MUSARC)

A term that includes the Army Command (ARCOM), General Officer Command (GOCOM), and separate training commands.

Mandatory issue or substitution

Item which is in long supply or has limited shelf-life approved by the menu board as mandatory issue. Food service personnel are not authorized to delete.

Nonlisted items

Items authorized in C 8900-SL to be purchased locally without a price published in C 8900-PL.

Oversea commands

Includes Army commands situated outside CONUS, including Hawaii, Alaska, Panama, and Puerto Rico.

Parent activity

An activity administering one or more branches.

Perishable subsistence item

A subsistence item which generally requires controlled conditions of temperatures and/or humidity during transportation and storage.

Price change inventory (monthly)

The complete physical inventory of all subsistence supplies in stock which are subject to price change.

Ration breakdown point

The activity which consolidates subsistence requirements for subordinate or supported field kitchens during field operations and draws subsistence from the TISA and makes issues to supported units.

Reorder inventory (monthly)

An inventory of subsistence supplies each accounting period to determine reorder requirements.

Semi-perishable subsistence

Foods which do not spoil or deteriorate rapidly (such as canned, dried, dehydrated, and other items that may normally be stored unrefrigerated).

Shelf life item

Semiperishable subsistence and a Type II shelf-life item. Type II items have an assigned shelf life period which may be extended after completion of inspection. Perishable subsistence is excluded from DOD shelf-life management.

Special food allowance

The computed monetary value of a ration or part of a ration necessary for the subsistence of a person participating in an operational mission when the BDFA is not sufficient or practical such as flight or harborcraft. Types of special food allowances authorized in the Army include, but are not limited to, box lunch or flight menus, and warming or cooling beverage allowances.

Standard price

A price established under criteria defined in chapter 8 and set for each subsistence item. The standard price is used for all finance, budget, accounting, reporting, and management purposes.

State

A term that includes the 50 States, Guam, the

Commonwealth of Puerto Rico, the Virgin Islands, and the District of Columbia.

Support space

Space required for administrative functions (such as offices, latrines, platforms, and mechanical equipment).

Supplemental food allowance

A percentage increase to the BDFA that is required for subsistence of a person due to unusual or extraordinary circumstances.

TISA accounting period

One calendar month.

**Transfer of accountability inventory
(change of TISO)**

A verified physical inventory of all subsistence taken at the same time but independently by a departing TISO and the newly appointed TISO.

Troop issue subsistence activity (TISA)

The element of an installation responsible for acquiring, receiving, storing, issuing, and accounting for subsistence supplies for appropriated fund dining facilities and by organizations and activities authorized to purchase therefrom.

Voucher

A property accounting document filed to show receipt, transfer or disposition of property (subsistence).

Section III

Special Abbreviations and Terms

There are no special terms.

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VOUCHER REGISTER AND GENERAL CONTROL

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

1. ACCOUNTABLE PERIOD

2. PAGE OF

3. NAME AND LOCATION

4. ACCOUNTABLE OFFICER

[illegible]

ADJUSTMENT VOUCHER

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

1. DATE

2. VOUCHER NO.

3. ENTERED AS

DESCRIPTION a.	STANDARD PRICE VALUE b.	SUBSISTENCE c.	ADJUSTMENT d.

4. SHOULD HAVE BEEN ENTERED AS

DESCRIPTION a.	STANDARD PRICE VALUE b.	ADJUSTMENT c.

THIS ITEM HAS BEEN PROPERLY ADJUSTED IN THE TROOP ISSUE SUBSISTENCE OFFICERS ACCOUNT.
THE APPROPRIATE CONTROL JOURNAL AND GENERAL LEDGER ACCOUNTS HAVE ALSO BEEN ADJUSTED.

5. REMARKS

3. BEGINNING INV

6. VERIFIED BY ACCOUNT OFFICER

DA FORM 3980-R, AUG 87. IS OBSOLETE

STATEMENT OF GAINS AND LOSSES

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

1. INSTALLATION				2. FROM
				3. TO
ACCOUNTING SECTION a.	VALUE OF TRANSACTIONS b.	$c \times b = d$ % OF ALLOWANCE c.	AUTHORIZED ALLOWANCE d.	DIFF IN BOOK & ACCT INV ACTUAL GAIN OR LOSS e.

4. REMARKS

THE VALUE OF THE GAINS AND LOSSES AND THE TOTAL VALUE OF ISSUES, SALES AND TRANSFERS INDICATED ABOVE ARE CORRECT AND ARE PROPERLY ACCOUNTED FOR IN MY ACCOUNT. THE TOTAL VALUE OF GAINS AND LOSSES DOES NOT EXCEED THE AMOUNT AUTHORIZED BY CURRENT REGULATIONS UNLESS OTHERWISE NOTED.

5. ACCOUNTABLE OFFICER (Signature)

6. EXAMINED AND APPROVED (Signature of Commanding Officer)

7. DATE

8. VOUCHER NUMBER

TEMPERATURE MAINTENANCE CHART

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

1. MONTH/YEAR

2. PROPER TEMPERATURE RANGE

3. LOCATION

DATE	2. PROPER TEMPERATURE RANGE			3. LOCATION			2. PROPER TEMPERATURE RANGE			3. LOCATION		
	TIME	TEMP	INITIAL	TIME	TEMP	INITIAL	TIME	TEMP	INITIAL	TIME	TEMP	INITIAL
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For use of this form, see AR 30-18; the proponent agency is ODCSLOG

DA FORM 5298-R, NOV 92

TROOP ISSUE SUBSISTENCE MANAGEMENT REPORT

For use of this form, see AR 30-16; the proponent agency is ODCSLOG

1. PERIOD COVERED (QTR & FY)

2. LOCATION

3. TO

4. FROM

5. TISA DODAAC AND OFFICE SYMBOL

SECTION A - CLOSING BOOK INVENTORY

DESCRIPTION	PARENT ACTIVITY			BRANCH ACTIVITY			TOTAL PARENT/BRANCH ACTIVITY H
	A	B	C	D	E	F	G
6. TOTAL (INC. OP RATS)							
7. T RATIONS \$ VALUE							
8. MRE's VALUE							

SECTION B - ISSUES/SALES DATA

9. TOTAL (INC. OP RATS)							
10. T RATIONS \$ VALUE							
11. MRE's \$ VALUE							

SECTION C - INVENTORY DATA

12. ACCOUNT INVENTORY							
13. AUTH TOLERANCE							
14. ACTUAL G OR L							
15. REMARKS							

16. PREPARED BY

17. AUTOVON/DSN NO

18. REVIEWED & APPROVED BY

19. SIGNATURE

20. DATE DISPATCHED

DA FORM 7169-R, NOV 92

TROOP ISSUE SUBSISTENCE ACTIVITY EQUIPMENT REPLACEMENT RECORD

For use of this form, see AR 30-18; the proponent agency is ODCSLOG

4. ITEM DESCRIPTION		1. INSTALLATION NAME AND ADDRESS	2. BLDG NO.	3. PAGE OF	
ACQUISITION DATE FROM DATA PLATE a	LIFE EXPECTANCY YEARS b	APPROPRIATE AUTHORITY TB-43-0002 c	PROGRAMMED REPLACEMENT COST d	PROGRAMMED REPLACEMENT YEAR e	REMARKS f
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